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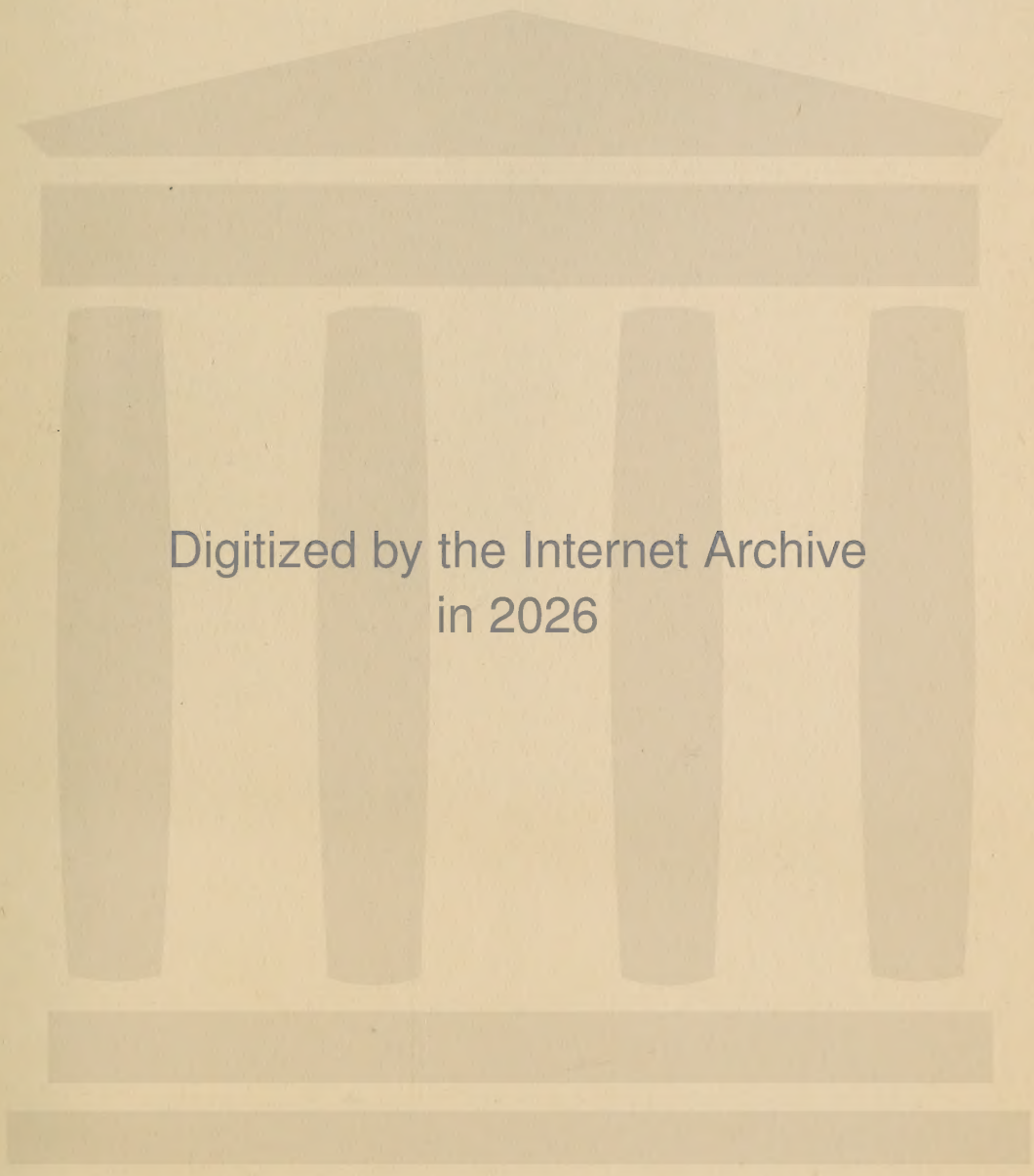

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REPORTS

RELATIVE TO THE

VALUATIONS FOR POOR RATES,

AND TO THE

REGISTERED ELECTIVE FRANCHISE,

IN IRELAND:

WITH APPENDICES.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1841.

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CONTENTS.

	Page
First General Report	iii
Appendix A	viii
Appendix B	ix
Appendix C	xi
Appendix D	xiii
Letter from Right Hon. Viscount Morpeth to George Nicholls, Esq., Poor Law Commissioner	xv
Mr. Nicholls's Reply	ibid.
Letter from Right Hon. Viscount Morpeth to Charles Haig and Rickard Deasy, Esqrs.	xix
Second General Report	ibid.
Third General Report	xxvii
Contents, viz.,—Unions visited	ibid.
1.—Usual Course of Valuation Proceedings	xxix
2.—Test of Value adopted, and Comparison with Letting Value	xxxi
3.—Comparison of the Poor Law Valuations with Griffith's Valuation	xl
4.—Comparison of Prices paid for Tenant's Interest	xliv
5.—Effect upon Small and Large Farms of the Application of the Fair Rent as a Test	
6.—Holdings of Ten Pound County Electors whose Rating has been ascertained.—Average Net Valuation—Classification according to Extent and Value of Holdings	xlvi
7.—Effect on the Existing Ten Pound Electors, of a Single Qualification depending on Amount of Valuation to Poor Rate—of a Single Qualification depending on Excess of Rating above Rent—of Two Alternative Qualifications	liii
8.—Number of Tenements, whether occupied by Electors or Others, which have been Valued to Poor Rate	lxxxvi
9.—Valuations in Towns, and Rating of Borough Electors	xci

APPENDIX TO THIRD GENERAL REPORT.

PART I.

COUNTY ELECTORS.

Table A.—List of Unions visited (Fifty-two in number) with their Area and Population; the number of Ten Pound County Electors registered in each since the Reform Act, found still in occupation, and traced in Rate Books; and the total Extent and Valuation of their Holdings	1 *a*
B.—Total Extent and Valuation of Holdings of Ten Pound County Electors in Forty-seven Unions (registered in the years 1833 to 1840, both inclusive) so far as traced in Rate Books; with Averages for each Province, and for the entire	2 *a*
C.—Total Extent and Valuation of Holdings of Ten Pound County Electors in Thirty-six Unions (registered in 1832, and not since re-registered), so far as traced in Rate Books, with Averages for each Province, and for the entire	3 *a*
Effect of a Qualification depending on amount of Rating.	
D.—Classification and Comparison of Ten Pound County Electors (registered 1833 to 1840) according to amount of Rating (from £5 *upwards*) and Extent of Holdings: Summary of Forty-seven Unions	4 *a*
E.—Classification of Ten Pound County Electors (registered 1833 to 1840) according to extent of Holding: Summary for each Province, and for the entire Forty-seven Unions	5 *a*
F.—Classification of Ten Pound County Electors traced in Forty-seven Unions (registered 1833 to 1840), according to amount of Rating.	
No. 1—Classification (*a*); showing the number rated *at and between* certain amounts	6 *a*
No. 2—Classification (*b*); showing the number rated *at and above* certain amounts, from £5 up to £40, being the number *admitted* by a Qualification depending on rating, fixed at any of those amounts	7 *a*
No. 3—Classification (*c*); showing the number rated *below* certain amounts, being the number *excluded* by a Qualification depending on rating fixed at various amounts from £5 to £40	8 *a*
G.—No. 1.—Classification and Comparison of Ten Pound County Electors (registered 1833 to 1840), according to amounts of rating (*downwards*) and Extent of Holdings.—Areas of Holdings of Electors excluded.—Summary for Forty-seven Unions in all the Provinces	9 *a*
No. 2.—The same for the Province of Ulster—Ten Unions	10 *a*
No. 3. ,, ,, Connaught—Seven Unions	ibid.
No. 4. ,, ,, Munster—Seventeen Unions	11 *a*
No. 5. ,, ,, Leinster—Thirteen Unions	ibid.
GG.—No. 1. The same for Coleraine Union	12 *a*
2. ,, Londonderry Union	ibid.
3. ,, Newtown Limavady Union	ibid.
4. ,, Armagh ,,	13 *a*
5. ,, Dungannon ,,	ibid.
6. ,, Castlederg ,,	ibid.
7. ,, Banbridge ,,	14 *a*
8. ,, Lisburn ,,	ibid.
9. ,, Kilkeel ,,	ibid.
10. ,, Cootehill ,,	15 *a*
11. ,, Lurgan ,, (*omitted in Summaries*)	ibid.
12. ,, Sligo ,,	ibid.
13. ,, Athlone ,,	16 *a*
14. ,, Ballinasloe ,,	ibid.
15. ,, Loughrea ,,	ibid.
16. ,, Gort ,,	17 *a*
17. ,, Castlerea ,,	ibid.
18. ,, Scariff ,,	ibid.
19. ,, Cork ,,	18 *a*

COUNTY ELECTORS—*continued.* Page

TABLE GG.—No. 20. The same for Dunmanway Union . . . . . 18 *a*
21. ,, Macroom ,, ... ibid.
22. ,, Listowel ,, ... 19 *a*
23. ,, Newcastle ,, ... ibid.
24. ,, Rathkeale ,, ... ibid.
25. ,, Kanturk ,, ... 20 *a*
26. ,, Kilmallock ,, ... ibid.
27. ,, Limerick ,, ... ibid.
28. ,, Bandon ,, ... 21 *a*
29. ,, Waterford ,, ... ibid.
30. ,, Lismore ,, ... ibid.
31. ,, Tipperary ,, ... 22 *a*
32. ,, Cashel ,, ... ibid.
33. ,, Clonmel ,, ... ibid.
34. ,, Carrick-on-Suir ,, ... 23 *a*
35. ,, Dungarvan ,, ... ibid.
36. ,, Gorey ,, ... ibid.
37. ,, Roscrea ,, ... 24 *a*
38. ,, Shillelah ,, ... ibid.
39. ,, Rathdrum ,, ... ibid.
40. ,, Parsonstown ,, ... 25 *a*
41. ,, Edenderry ,, ... ibid.
42. ,, Naas ,, ... ibid.
43. ,, Longford ,, ... 26 *a*
44. ,, Drogheda ,, ... ibid.
45. ,, Dundalk ,, ... ibid.
46. ,, Rathdown ,, ... 27 *a*
47. ,, North Dublin ,, ... ibid.
48. ,, South Dublin ,, ... ibid.
49. ,, Balrothery ,, (*omitted in Summaries*) . . . 28 *a*

H.—Classification of Ten Pound County Electors (registered 1833 to 1840) according to Excess of Rating above Rent:—Summary of Twenty Unions, in which the Rents of Electors have been ascertained . . . . . 29 *a*

K.—Comparison of Same, according to Extent of Holding and Amount of Rent:—Summary for Twenty Unions . . . . . ibid.

Effect of a Qualification depending on Excess of Rating above Rent.

L.—Areas and Rents of Holdings of Electors excluded:—Summary for Twenty Unions . 30 *a*

LL.—The same for each Union separately, viz.:—
No. 1. Armagh Union . . . . . ibid.
2. Bandon ,, ... 31 *a*
3. Cashel ,, ... ibid.
4. Cootehill ,, ... ibid.
5. Dungarvan ,, ... ibid.
6. Fermoy ,, ... ibid.
7. Kanturk ,, ... 32 *a*
8. Kilmallock ,, ... ibid.
9. Limerick ,, ... ibid.
10. Lismore ,, ... ibid.
11. Listowel ,, ... ibid.
12. Londonderry ,, ... 33 *a*
13. Longford ,, ... ibid.
14. Loughrea ,, ... ibid.
15. Macroom ,, ... ibid.
16. Rathkeale ,, ... ibid.
17. Roscrea ,, ... 34 *a*
18. Sligo ,, ... ibid.
19. Tipperary ,, ... ibid.
20. Waterford ,, ... ibid.

Effect of Two alternative Qualifications; one depending on Amount of Rating, and the other on Excess of Rating above Rent.

M.—Areas and Rents of Holdings of Electors excluded by various alternative Qualifications:—Summary of Twenty Unions, in which the Rents of Electors have been ascertained . 35 *a*

N.—Number of Ten Pound County Electors (registered 1833 to 1840) excluded by various alternative Qualifications—Summary of Twenty Unions . . . . . 38 *a*

NN.—The same for each Union separately, viz.
No. 1. Armagh Union . . . . . 39 *a*
2. Bandon ,, ... ibid.
3. Cashel ,, ... 40 *a*
4. Cootehill ,, ... ibid.
5. Dungarvan ,, ... 41 *a*
6. Fermoy ,, ... ibid.
7. Kanturk ,, ... 42 *a*
8. Kilmallock ,, ... ibid.
9. Limerick ,, ... 43 *a*
10. Lismore ,, ... ibid.
11. Listowel ,, ... 44 *a*
12. Londonderry ,, ... ibid.
13. Longford ,, ... 45 *a*
14. Loughrea ,, ... ibid.
15. Macroom ,, ... 46 *a*
16. Rathkeale ,, ... ibid.
17. Roscrea ,, ... 47 *a*
18. Sligo ,, ... ibid.
19. Tipperary ,, ... 48 *a*
20. Waterford ,, ... ibid.

O.—Number of Ten Pound electors (registered 1833 to 1840) traced in forty-seven Unions, divided according to Counties, with the Total Area and Valuation of their Holdings . 49 *a*

BOROUGH ELECTORS.

TABLE P.—No. 1. Classification of Ten Pound City and Borough Electors (registered 1833 to 1840, both inclusive) found still in occupation, and traced in Rate Books, according to the amounts *at and between* which they are rated . . . . . 51 *a*

BOROUGH ELECTORS—*continued.*

Effect of a Qualification depending on Amount of Rating.

Page

TABLE P.—No. 2. Classification of same, according to the amounts *at and above* which they are rated . . . . . 61 *a*

No. 3. Classification of same, according to the amounts *below* which they are rated . ibid.

Q.—Comparison of Rent and Rating of Ten Pound Borough Electors (registered 1833 to 1840) in Six Unions, in which their Rents were ascertained, viz.—

No. 1. Cashel Union . . . . . 52 *a*
2. Clonmel „ . . . . . ibid.
3. Dungannon „ . . . . . ibid.
4. Limerick „ . . . . . ibid.
5. Lisburn „ . . . . . 53 *a*
6. Waterford „ . . . . . ibid.

R.—Comparison of Rent and Rating of Ten Pound Borough Electors:—Summary of the preceding Table . . . . . ibid.

CLASSIFICATION OF TENEMENTS.

TABLE S.—No. I. Summary of Fifty Unions, from which Returns have been obtained . . . 54 *a*
Classification (*a*) showing the number of Tenements valued *at and between* certain amounts.
Classification (*b*) showing the number of Tenements valued *at and above* certain amounts.
Classification (*c*) showing the number of Tenements valued *below* certain amounts.

SS.—No. 1. The same, for Thirty-two Rural Unions, and the Rural Districts of Eighteen Borough Unions: classification (*a*) . . . . . 55 *a*
2. The same, for the Town Divisions of Eighteen Borough Unions: classification (*a*). . . . . 57 *a*
3. The same, for Rural Unions, &c.: classification (*b*) . . . . . 58 *a*
4. The same, for Town Divisions of Borough Unions: classification (*b*). . . . 60 *a*
5. The same, for Rural Unions, &c.: classification (*c*). . . . . 61 *a*
6. The same, for Town Divisions of Borough Unions: classification (*c*). . . 63 *a*

S.—No. II. Summary of Fifty Unions; distinguishing Rural Unions from Unions containing Boroughs: classifications (*a*), (*b*), and (*c*) . . . . . 64 *a*

SS.—No. 7. The same, for Thirty-two Rural Unions: classification (*a*) . . . . 65 *a*
8. The same, for Eighteen Borough Unions: classification (*a*) . . . . 66 *a*
9. The same, for Thirty-two Rural Unions: classification (*b*) . . . . 67 *a*
10. The same, for Eighteen Borough Unions: classification (*b*) . . . . 68 *a*
11. The same, for Thirty-two Rural Unions: classification (*c*) . . . . 69 *a*
12. The same, for Eighteen Borough Unions: classification (*c*) . . . . 70 *a*

S.—No. III. Comparison of the total Number of Tenements valued at and above certain amounts, with the Number of those ascertained to be under Lease to Electors.—Summary of Twenty-six Rural Unions, in which the comparison could be made . . 71 *a*

SS.—No. 13. The same for Five Unions in Ulster . . . . . ibid.
14. The same for Three Unions in Connaught . . . . . 72 *a*
15. The same for Ten Unions in Munster . . . . . ibid.
16. The same for Eight Unions in Leinster . . . . . ibid.

S.—No. IV. Table showing the proportion which the number of Tenements valued *at and above* certain amounts bears to the Population. Summary of Fifty Unions, distinguishing the Town divisions of Borough Unions . . . . . 73 *a*

S.—No. V. Table showing the proportion which the number of Tenements valued *at and above* certain amounts, and leased to Electors, bears to the Population . . . ibid.

S.—No. VI. Table showing the Average Number of Acres to each Inhabitant, Acres to each Tenement, and Inhabitants to each Tenement, in Thirty-two Rural Unions, and the Rural Divisions of Eighteen Borough Unions; with Summaries for each Province and for the entire . . . . . 74 *a*

S.—No. VII. Table showing the Average Number of Inhabitants to each 100 Acres, Tenements to each 100 Acres, and Inhabitants to each Tenement, in the Town Divisions of Eighteen Borough Unions . . . . . ibid.

S.—No. VIII. General Average of the above, for Fifty Unions . . . . . ibid.

T.—Classification of Tenements valued at 5*l.* and upwards, according to their extent, for Forty-one Unions whence Returns have been obtained, with Summaries for each Province, and for the Entire . . . . . 75 *a*

MISCELLANEOUS TABLES.

TABLE U.—No. I. List of all the Unions in Ireland, with the Area and Population of each . . 76 *a*

No. II. Separate Table of Unions in Ireland, containing Cities and Boroughs returning Members to Parliament, with the Area and Population of the Electoral Division in which the City or Town is situate, distinguished from the Area and Population of the Rural Districts . . . . . 77 *a*

No. III.—Total Area and Population of Unions in Ireland, distinguishing Rural Unions, and Rural Divisions of Borough Unions . . . . . ibid.

V.—List of all the Unions in Ireland; showing the Counties in which situate, Area, Population, Number of Guardians, Date of Declaration, &c. . . . . 78 *a*

W.—No. I. Total Net Annual Value of Forty-four Unions, with their Gross Annual Value, so far as ascertained . . . . . 80 *a*

No. II. Average Net Annual Value:—Summary of Forty-four Unions. . . . ibid.

PART II.

X.—Effect of Two Alternative Qualifications on Ten Pound County Electors in Twenty-Unions, where rent ascertained (Detail of Table M), separately for each amount of Rating from 8*l.* to 40*l.*; and of Excess of Rating above Rent, from 1*l.* to 10*l.* . . 1 *c*

Returns furnished by the Clerks of Unions.

Y.—A Return of the Number of Rateable Tenements in Fifty Unions, classified according to the Amounts at which they are rated, with the Area and Population of each Electoral Division of the Unions classified . . . . . 61 *c*

Z.—Returns of the Net and Gross Annual Value; with the classification of Tenements valued at 5*l.* and upwards, according to extent, for each Electoral Division of Forty-Two Unions, with the Area and Population of each . . . . . 74 *c*

SUPPLEMENT.

General Valuation of Ireland.

Outline of the System, according to which the General Valuation of Ireland, under the 6 and 7 Wm. IV., c. 84, is carried into effect. By Richard Griffith, Esq., Commissioner of Valuation . . . . . Page 85 *c*

FIRST SERIES OF LOCAL REPORTS, WITH APPENDICES.

REPORT ON BALROTHERY UNION 1
Appendix A. List of Guardians 5
B. Valuation of £10 County Electors (registered 1832 to 1840). *County Dublin* . . 6
C. Classification of Tenements according to amount of Rating 9
D. Tabular Summary of Revision of Valuation . . . . . ibid.
E. Evidence of Mr. Morris, Valuator 10
„ Mr. Dillon, Elected Guardian . . . . . ibid.
„ Mr. Moran, Elected Guardian 11
„ Mr. Corbally, Chairman of Board . . . . . ibid.
F. Extracts from Minute Book of Board of Guardians . . . . . ibid.

REPORT ON LONGFORD UNION 14
Appendix A. Extracts from Minute Book of Board of Guardians 16
B. Evidence of Mr. Wallace, Valuator 17
C. Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Longford* 20
D. Classification of Tenements according to amount of Rating 22

REPORT ON PARSONSTOWN UNION 23
Appendix A. Extracts from Minute Book of Board of Guardians 25
B. Evidence of Messrs. Abbot and Mitchell, Valuators 28
„ Mr. O'Driscoll, Elected Guardian 30
C. Valuation of £10 County Electors (registered 1833 to 1840). *King's County* . . 32
D. Classification of Tenements according to amount of Rating 37

REPORT ON LURGAN UNION 38
Appendix A. List of Guardians 41
A. Extracts from Minute Book of Board of Guardians 42
B. Evidence of Mr. Whiteside, Valuator 43
„ Mr. Pentland, Clerk of the Union 46
„ Mr. Handcock, Deputy Vice-Chairman of Board . . . . . ibid.
C. List of Townlands, with relation of Valuation to Rent, as stated by Valuator . . 47
D. Valuation of £10 County Electors (registered 1833 to 1840). *County Armagh* . . 51
E. Comparison of Griffith's Valuation with Poor Law Valuation of the several Townlands in the Armagh Portion of Lurgan Union; with Summaries for each Electoral Division and for the entire 58
F. Classification of Tenements in Armagh Portion of Lurgan Union, according to amount of Rating 60
G. Summary of Constituency of Armagh Portion of Lurgan Union; distinguishing £10, £20, and £50 Electors . . . . . ibid.

REPORT ON SCARIFF UNION 61
Appendix A. Extracts from Minute Book of Board of Guardians 63
B. Evidence of Mr. Sampson, Valuator 65
„ Mr. M'Gennis, Elected Guardian 66
„ Mr. Reade, Ex-officio Guardian . . . . . ibid.
Additional Evidence of Mr. Sampson, Valuator 67
Evidence of Mr. Purdon, Chairman of Board 69
„ Mr. O'Connell, Ex-officio Guardian . . . . . ibid.
„ Mr. Crotty, Elected Guardian . . . . . ibid.
„ Mr. Tracy, Elected Guardian . . . . . ibid.
„ Mr. Canning, Elected Guardian . . . . . ibid.
C. Extracts from Minute Book of Valuation Committee . . . . . ibid.
D. Extracts from Letter Book 70
E. Classification of Tenements according to amount of Rating . . . . . ibid.
F. Valuation of £10 County Electors (registered 1833 to 1839). *County Clare* . . . 71
G. Copy of Circular addressed to Landlords, &c. 72

REPORT ON BANDON UNION 73
Appendix A.—Extracts from Minute Book of Board of Guardians 74
B.—Evidence of Mr. Tresilian, Clerk of the Union 75
„ Mr. Gash, Valuator 76
„ Mr. Sealy, Valuator 77
C.—Summary of Extent, Population, &c. of each Electoral Division 79
D.—Rent and Valuation of £10 County Electors, (Registered 1833 to 1840). *County Cork* . 80

REPORT ON FERMOY UNION 82
Appendix A.—Extracts from Minute Book of Board of Guardians 83
B.—Evidence of Mr. O'Brien, Valuator . . . . . ibid.
„ Mr. Johnston, Clerk of the Union 85
C.—Rent and Valuation of Occupiers, (Tenements whose rent does not exceed £5,) *County Cork* 86
D.—Rent and Valuation of Occupiers, (Tenements whose rent exceeds £5.) *County Cork* . 102
E.—Rent and Valuation of £10 County Electors, (Registered 1832 to 1840,) *County Cork* . 133
F.—Proportion of Valuation to Rent of £10 County Electors 136
G.—Proportion of Valuation to Rent of Tenements whose rent does not exceed £5 . . ibid.
H.—Proportion of Valuation to Rent of Tenements whose rent exceeds £5 . . . ibid.
I.—Classification of Tenements according to amount of Rent 137
K—Summary of Constituency of Fermoy Union, (Registries of 1833 to 1st February, 1841,) compiled from the Clerk of the Peace's list. . . . . ibid.

REPORT ON CLONMEL UNION 138
Appendix A. Extracts from Minute Book of Board of Guardians 140
B. Evidence of Messrs. Keatinge and Egan, Valuators 143
C. Classification of Tenements, according to amount of Rating 144
D. Comparison of Landlords' and Tenants' Rates 145

REPORT ON BELFAST UNION 146
Appendix A. Extracts from Minute Book of Board of Guardians 148
A. Extracts from Minute Book of Valuation Committee 150
B. Evidence of Mr. M'Kane, Clerk of Union 151
„ Mr. Orr, Valuator 152
„ Mr. Richey, Town Valuator 154

SECOND SERIES OF LOCAL REPORTS.

	Page
Report on Banbridge Union	155
Lisburn ,,	160
Newtown Limavady Union	164
Londonderry ,,	168
Coleraine ,,	174
Armagh ,,	178
Dungannon ,,	181
Castlederg ,,	184
Sligo ,,	188
Tipperary ,,	191
Gorey ,,	193
Kilkeel ,,	195
Cootehill ,,	198
Roscrea ,,	202
Ballinasloe ,,	204
Athlone ,,	207
Loughrea ,,	210
Gort ,,	213
Cashel ,,	216
Castlerea ,,	219
Belfast ,, (Supplementary)	223
Dunmanway ,,	225
Listowel ,,	227
Rathdown ,,	229
Dundalk ,,	232
Naas ,,	235
Dungarvan ,,	239
Lismore ,,	242
Drogheda ,,	245
Edenderry ,,	248
North Dublin ,,	251
South Dublin ,,	258
Cork ,,	266
Limerick ,,	269
Waterford ,,	280
Carrick-on-Suir ,,	284
Kilmallock ,,	287
Newcastle ,,	294
Rathkeale ,,	298
Macroom ,,	303
Kanturk ,,	305
Clonmel ,, (Supplementary)	307
Rathdrum ,,	311

APPENDICES TO SECOND SERIES OF LOCAL REPORTS.

Appendix to Report on Banbridge Union	1 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Wilson, Valuator	4 *b*
,, Mr. M'Clelland, Elected Guardian	6 *b*
,, Mr. Whyte, Chairman to the Board	ibid.
Tables, viz.—Valuation of £10 County Electors (registered 1833 to 1840). *County Armagh*	7 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Down*	8 *b*
Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Down*	11 *b*
Comparison of Griffith's Valuation with Poor Law Valuation of the Banbridge Union	14 *b*
Appendix to Report on Lisburn Union	15 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. M'Arthur, Valuator	16 *b*
,, Mr. Gregg, Guardian	18 *b*
Tables, viz.—Rent and Tenure of £10 Borough Electors, with Valuations for Poor Rate, and for Paving and Lighting. *Borough Lisburn*	19 *b*
Comparison of Rent, with Valuation of £10 Borough Electors, holding at Will or Short Leases	21 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Down*	22 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Antrim*	24 *b*
Comparison of Griffith's Valuation with Poor Law Valuation of Lisburn Union	27 *b*
Rent and Valuation of Twenty Householders rated to the Relief of the Poor, not being registered Electors	28 *b*
Appendix to Report on Newtown Limavady	29 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Fisher, Valuator	30 *b*
,, Mr. Kavanagh, Assistant Valuator	32 *b*
,, Mr. Given, Ex-officio Guardian	33 *b*
,, Mr. Cather, Ex-officio Guardian	ibid.
,, Mr. Canning, Elected Guardian	34 *b*
,, Mr. Hunter, Elected Guardian	ibid.
Tables, viz.—Valuation of £10 County Electors (registered 1833 to 1840). *County Londonderry*	35 *b*
Rent and Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Londonderry*	39 *b*
Comparison of Griffith's Valuation with Poor Law Valuation	40 *b*
Appendix to Report on Londonderry Union	41 *b*
Extracts from Minute Book of Board of Guardians	ibid.
,, Minute Book of Valuation Committee	44 *b*
Evidence of Sir A. Ferguson, Bart., Chairman of the Board	45 *b*
,, Messrs. Lithgow and Thompson, Valuators	46 *b*
,, Mr. Kearney, Collector of Police Tax and County Cess	48 *b*
Tables, viz.—Valuation of £10 City Electors (registered 1833 to 1840). *City Londonderry*	49 *b*
Rent and Valuation of £10 County Electors (registered 1833 to 1840). *City Londonderry*	53 *b*
Rent and Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Londonderry*	54 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Donegal*	55 *b*
Comparison of Griffith's Valuation with Poor Law Valuation	ibid.
Valuation of Seven Townlands, taken for the purpose of ascertaining what addition should be made to the Government Valuation	57 *b*

	Page
Appendix to Report on Coleraine Union	58 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Cathcart, Valuator	60 *b*
,, Mr. Arthur, Valuator	62 *b*
,, Mr. Orr, Elected Guardian	63 *b*
,, Mr. Richardson, Chairman of the Board	64 *b*
Tables, viz.—Valuation of £10 Borough Electors (registered 1833 to 1840). *Borough Coleraine*	65 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Londonderry*	67 *b*
Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Londonderry*	68 *b*
Rent and Valuation of Occupiers on the Estates of the Cloth-workers' Company	70 *b*
Comparison of Messrs. Cathcart and Arthur's Valuation with Mr. Griffith's, of the Electoral Division of Aghadowey	74 *b*
Comparison of Messrs. Cathcart and Arthur's Valuation with Mr. Griffith's of the Electoral Division of Somerset	ibid.
Appendix to Report on Armagh Union	75 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Morton, Valuator	76 *b*
Tables, viz.—Valuation of £10 Borough Electors (registered 1833 to 1840). *Borough Armagh*	79 *b*
Rent and Valuation of £10 County Electors (registered 1833 to 1840). *County Armagh*	85 *b*
Rent and Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Armagh*	88 *b*
Appendix to Report on Dungannon Union	92 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Poole, Deputy Vice-Chairman of the Board	95 *b*
,, Mr. Falls, Elected Guardian	ibid.
,, Mr. M'Neill, Elected Guardian	ibid.
,, Mr. Moore, Clerk of the Union	96 *b*
,, Mr. Wilson, Valuator	ibid.
Tables, viz.—Rent and Valuation of £10 Borough Electors (registered 1832 to 1840). *Borough Dungannon*	98 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Tyrone*	99 *b*
Valuation of £10 County Electors (registered in 1832, and not since re-registered). *County Tyrone*	102 *b*
Comparison of Griffith's Valuation with Poor Law Valuation of Dungannon Union	103 *b*
Appendix to Report on Castlederg Union	104 *b*
Extracts from Minute Book of Board of Guardians	ibid.
,, Minute Book of Valuation Committee	107 *b*
Evidence of Mr. Montgomery, Valuator	108 *b*
,, Mr. Sproull, Deputy Vice Chairman	110 *b*
,, Mr. Anderson, Vice-Chairman	111 *b*
Tables, viz.—Valuation of £10 County Electors (registered 1832 to 1840). *County Tyrone*	112 *b*
Comparison of Griffith's with Poor Law Valuation of Castlederg Union	113 *b*
Appendix to Report on Sligo Union	114 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Hughes, Valuator	115 *b*
,, Mr. Faucett, Ex-officio Guardian, and Sovereign of the Town of Sligo	116 *b*
,, Mr. O'Hara, Chairman of the Board	ibid.
Tables, viz.—Rent and Valuation of £10 Borough Electors (registered 1832 to 1840). *Borough Sligo*	117 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Sligo*	123 *b*
Rent and Valuation of Occupiers. *County Sligo*	127 *b*
Comparison of Poor Law Valuation with Valuation under Local Act of Principal Streets. *Borough Sligo*	130 *b*
Summary of Acreage and Valuation of £10 County Electors	ibid.
Appendix to Report on Tipperary Union	131 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Leahy, Valuator	132 *b*
,, Mr. Bolton, Elected Guardian	ibid.
,, Messrs. Sadler, Bradshaw, and Ryan, Elected Guardians	ibid.
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1833 to 1840). *County Tipperary*	134 *b*
Rent and Valuation of £10 County Electors (registered 1833 to 1840). *County Limerick*	135 *b*
Appendix to Report on Gorey Union	136 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Clarke, Valuator	138 *b*
,, Mr. Godkin, Elected Guardian	139 *b*
,, Mr. Cranwell, Clerk of the Union	ibid.
Tables, viz.:—Valuation of £10 County Electors (registered 1833 to 1840). *County Wexford*	ibid.
Appendix to Report on Kilkeel Union	142 *b*
Extracts from Minute Book of Board of Guardians	ibid.
,, Letter Book	143 *b*
Evidence of Mr. Wilson, Valuator	ibid.
,, Mr. Boyd, Clerk of the Union	147 *b*
,, Mr. Atkinson, Elected Guardian	148 *b*
,, Mr. Mulligan, Elected Guardian	149 *b*
,, Mr. Hill, Ex-officio Guardian	ibid.
,, Mr. Hamilton, Elected Guardian	ibid.
,, Mr. Davidson, Elected Guardian	ibid.
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840). *County Down*	150 *b*
Appendix to Report on Cootehill Union	151 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Cornelius, Clerk of the Union	152 *b*
,, Mr. M'Intosh, Elected Guardian	154 *b*
,, Mr. Coote, Chairman of the Board	155 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Monaghan*	156 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Cavan*	158 *b*
Rent and Valuation of Occupiers. *County Cavan*	161 *b*
Rent and Valuation of Occupiers. *County Monaghan*	165 *b*
Rent and Valuation of Occupiers. *County Cavan*	167 *b*
Comparison of Griffith's Valuation, the Poor Law Valuation, and the Rent of Twelve Townlands, considered to be let at high rents, *Counties of Cavan and Monaghan*	167 *b*
Comparison of Rent with Poor Law Valuation and Griffiths' Valuation of Townlands, considered to be held at fair rents. *Counties of Cavan and Monaghan*	168 *b*
Appendix to Report on Roscrea Union	169 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Scroope, Valuator	ibid.
,, The Hon. Francis A. Prittie, Chairman of the Board	170 *b*

Page

Evidence of Mr. Smallman, Elected Guardian . . . . . 170 *b*
„ Captain Smith, Elected Guardian . . . . . ibid.
„ Mr. Lidwell, a Magistrate and Elected Guardian . . . . . 171 *b*
„ Mr. O'Brien, Clerk of the Union . . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1833 to 1840). *County Tipperary* ibid.
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *King's County* . 172 *b*
Rent and Valuation of £10 County Electors (registered 1833 to 1840). *Queen's County* . 173 *b*

APPENDIX TO REPORT ON BALLINASLOE UNION . . . . . 175 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Cooper, Valuator . . . . . ibid.
„ Mr. M'Donough, Ex-officio Guardian . . . . . 177 *b*
„ Mr. Graydon, Elected Guardian . . . . . ibid.
„ Mr. Comyn, Elected Guardian . . . . . ibid.
„ Mr. Birmingham, Elected Guardian. . . . . ibid.
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840). *County Galway* . 178 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Roscommon* . 181 *b*
Rent and Valuation of Occupiers. *Counties Galway and Roscommon* . . . . 182 *b*

APPENDIX TO REPORT ON ATHLONE UNION . . . . . 183 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Hughes, Valuator . . . . . ibid.
„ Mr. Gaynor, Vice-Chairman of the Board, and Chairman of the Town Commissioners . 184 *b*
„ Mr. Fleming, Deputy Vice-Chairman . . . . . ibid.
„ Mr. Grey, Ex-officio Guardian . . . . . 185 *b*
„ Mr. King, Elected Guardian . . . . . ibid.
„ Mr. Hudson . . . . . ibid.
„ Mr. Egan . . . . . ibid.
„ Mr. Gilligan . . . . . 186 *b*
Tables, viz.:—Valuation of £10 Borough Electors (registered 1832 to 1840). *Borough of Athlone* . ibid.
Valuation of £10 County Electors (registered 1832 to 1840). *County Westmeath* . 189 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Roscommon*. 190 *b*
Rent and Valuation of Occupiers . . . . . ibid.

APPENDIX TO REPORT ON LOUGHREA UNION . . . . . 191 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Cooper, Valuator . . . . . 192 *b*
„ Mr. Walsh, Assistant Valuator. . . . . ibid.
„ Mr. Bermingham . . . . . ibid.
„ Mr. Farrell, Ex-officio Guardian . . . . . 193 *b*
„ Mr. Smith, Elected Guardian . . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Galway* . 194 *b*
Summary of Acreage, and Valuation of £10 County Electors . . . . . 197 *b*
Rent and Valuation of Occupiers in Loughrea Electoral Division . . . . . ibid.

APPENDIX TO REPORT ON GORT UNION . . . . . 198 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
„ Minute Book of Valuation Committee . . . . . 199 *b*
Evidence of Mr. Bell, Valuator . . . . . ibid.
„ Mr. Lahiff, Elected Guardian . . . . . 200 *b*
„ Mr. Daly, Ex-officio Guardian . . . . . ibid.
„ Mr. Rosengrave, Elected Guardian . . . . . ibid.
„ Mr. M'Nevin, Elected Guardian . . . . . 201 *b*
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840). *County Galway* . 202 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Clare* . . . ibid.

APPENDIX TO REPORT ON CASHEL UNION . . . . . 203 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Keatinge, Ex-officio Guardian . . . . . ibid.
„ Mr. Long, Ex-officio Guardian . . . . . ibid.
„ Mr. Cooper, Ex-officio Guardian . . . . . 204 *b*
„ Mr. Laffan, Elected Guardian . . . . . ibid.
„ Mr. Heany, Vice-Chairman of the Board . . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 Borough Electors (registered 1833 to 1840). *Borough of Cashel* . . . . . 205 *b*
Rent and Valuation of £10 County Electors (registered 1833 to 1840). *County Tipperary* 208 *b*
Summary of Acreage, and Valuation of Townlands in which no £10 Electors can be traced as Occupiers . . . . . 210 *b*
Townlands in which no £10 Electors can be traced as Occupiers . . . . . 211 *b*

APPENDIX TO REPORT ON CASTLEREA UNION . . . . . 213 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Gaffney, Valuator of the Union . . . . . ibid.
„ Mr. Irwin, Elected Guardian . . . . . 214 *b*
„ Mr. Young, Ex-officio Guardian . . . . . ibid.
„ Mr. Corr, Ex-officio Guardian . . . . . 215 *b*
Tables, viz.—Valuation of £10 County Electors (Registered 1832 to 1840). *County Roscommon* . ibid.
Summary of Acreage and Valuation of £10 County Electors. . . . . 219 *b*
Rent and Valuation of Occupiers. *County Roscommon* . . . . . 220 *b*
Comparison of Rent with Valuation of Twenty Townlands. *County Roscommon* . . 224 *b*

APPENDIX TO REPORT ON BELFAST UNION. (*Supplementary*). . . . . 225 *b*
Supplemental Extracts from Minute Book of Board of Guardians . . . . . ibid.
Supplemental Evidence of Mr. Richey, Valuator . . . . . ibid.
Evidence of Mr. Gilmer . . . . . ibid.
„ Mr. Webb, Guardian . . . . . 226 *b*
Statement of Mr. Archibald M'Briar . . . . . ibid.
Tables, viz.—Abstracts of Mr. A. M'Briar's Statement . . . . . 227 *b*

APPENDIX TO REPORT ON DUNMANWAY UNION . . . . . 228 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Pattison, Valuator . . . . . 229 *b*
Tables, viz.—Valuation of £10 County Electors (registered 1832 to 1840). *County Cork* . . . 230 *b*

APPENDIX TO REPORT ON LISTOWEL UNION . . . . . 232 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. O'Brien, Valuator . . . . . 233 *b*
„ Mr. Supple, Guardian . . . . . 234 *b*
„ Mr. Mahony, Guardian . . . . . ibid.
„ Mr. O'Connor, Guardian . . . . . 235 *b*
Tables, viz.—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Kerry* . 236 *b*

APPENDIX TO REPORT ON RATHDOWN UNION . . . . . 239 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Mackay, Clerk of the Union . . . . . 240 *b*
„ Mr. George Taylor, Valuator . . . . . 242 *b*

CONTENTS.

Page

Evidence of Mr. Quin, Guardian . . . . . 244 *b*
„ The Board of Guardians . . . . . 245 *b*
Tables, viz.:—Valuation of £10 County Electors (registered 1833 to 1840). *County Dublin* . . ibid.
Valuation of £10 County Electors (Registered 1833 to 1840). *Counties Dublin and Wicklow* . . . . . 248 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Wicklow* . . ibid.
Supplemental Evidence of Mr. Taylor. . . . . 249 *b*

APPENDIX TO REPORT ON DUNDALK UNION . . . . . 250 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
„ Minute Book of Valuation Committee . . . . . 252 *b*
Evidence of Mr. Casey, Town Valuator . . . . . ibid.
„ Mr. M'Allister, Guardian . . . . . 253 *b*
„ Mr. M'Cann, Rural Valuator . . . . . ibid.
„ Mr. Connich, Clerk of the Union . . . . . 256 *b*
„ Mr. Barrett, Elected Guardian . . . . . ibid.
Tables, viz.—Poor Law Valuation compared with Mr. Griffith's of the Electoral Division of Barronstown . . . . . 257 *b*
Valuation of £10 Borough Electors (registered 1833 to 1840). *Borough Dundalk* . . 258 *b*
Comparison of Valuation for Poor Rate, with Valuation for Paving and Lighting, of £10 Borough Electors. *Borough Dundalk* . . . . . 261 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Louth* . . . 263 *b*

APPENDIX TO REPORT ON NAAS UNION . . . . . 265 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
„ Letter Book . . . . . 273 *b*
Evidence of Mr. Vaughan, Valuator . . . . . 274 *b*
„ Mr. Carter, Ex-officio Guardian . . . . . 278 *b*
„ Mr. Mansfield, Elected Guardian . . . . . ibid
Tables, viz.—Comparative Table, showing the effect of the first and second revision of the Valuation . 279 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Kildare* . . 280 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Dublin* . . 284 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Wicklow* . . 285 *b*
Rents and Valuation of Occupiers. *Counties Kildare, Dublin, and Wicklow* . . . 286 *b*

APPENDIX to REPORT ON DUNGARVAN UNION . . . . . 290 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Langley, Valuator . . . . . 293 *b*
„ Mr. Hudson, Elected Guardian . . . . . 295 *b*
„ Mr. Mortimer, Secretary to County Valuation . . . . . 296 *b*
Tables, viz.—Specimen Sheet from a Field Book of the County of Waterford Valuation . . . 297 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Waterford* . . 298 *b*
Comparison of Three Valuations of the Townland of Lockengariffe in the Barony of Decies within Drum . . . . . 304 *b*
Rent and Valuation of £10 Electors on the Estates of Lord Stuart de Decies. *County Waterford* . . . . . 305 *b*
Rent and Valuation of Occupiers . . . . . 306 *b*

APPENDIX TO REPORT ON LISMORE UNION. . . . . 307 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Copy of a Letter from Mr. Curry, Vice-Chairman of the Board of Guardians . . . . . 311 *b*
Copy of Mr. Stanley's Answer to Mr. Curry's Letter . . . . . 312 *b*
Evidence of Mr. Waters, Valuator of the Union . . . . . 313 *b*
„ Sir Richard Musgrave, Bart., Chairman of the Board . . . . . 315 *b*
„ Mr. Gumbleton, Ex-officio Guardian . . . . . ibid.
Tables, viz.—Valuation of certain Houses in the Town of Lismore . . . . . ibid.
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Waterford* 316 *b*
Rent and Valuation of Occupiers. *County Waterford* . . . . . 318 *b*
Comparison of Poor Law Valuation with other Valuations . . . . . 319 *b*
Rent and Valuation of £10 County Electors on the Estates of the Duke of Devonshire. *County Waterford* . . . . . 320 *b*

APPENDIX TO REPORT ON DROGHEDA UNION . . . . . 321 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Markey, Elected Guardian . . . . . 323 *b*
„ Mr. Clarke, Valuator of the Town of Drogheda . . . . . 324 *b*
„ Mr. Sheil, Valuator . . . . . ibid.
„ Mr. Whitworth, Clerk of the Union . . . . . 326 *b*
„ Mr. Ternan . . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 Borough Electors (registered 1832 to 1840). *Borough Drogheda* . . . . . 327 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Louth* . . 332 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Meath* . . 334 *b*
Rent and Valuation of Occupiers on Twenty-six Townlands. *County Meath* . . 335 *b*
Notes illustrative of Table of Townlands . . . . . 336 *b*

APPENDIX TO REPORT ON EDENDERRY UNION . . . . . 338 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Board of Guardians . . . . . 340 *b*
„ Mr. Bracken, Valuator . . . . . ibid.
„ Mr. Wolstenholme, Guardian . . . . . 342 *b*
„ Dr. Gilligan, Clerk of the Union . . . . . ibid.
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840). *County Kildare* . . 343 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *County Meath* . . 344 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *King's County* . . ibid.

APPENDIX TO REPORT ON NORTH DUBLIN UNION . . . . . 345 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Bolger, City Valuator . . . . . 353 *b*
„ Mr. Coyne, Assistant Valuator . . . . . 354 *b*
„ Mr. Taylor, Revising Valuator . . . . . 355 *b*
„ Mr. Arkins, Elected Guardian . . . . . 356 *b*
„ Mr. Gardner, Elected Guardian . . . . . 357 *b*
„ Mr. Loughlin, Elected Guardian . . . . . ibid.
„ Mr. Crean, Clerk of the Union . . . . . ibid.
„ Mr. Vaughan, Valuator of Rural Districts . . . . . 358 *b*
Tables, viz.:—Summary of Comparison of Rent with Valuation . . . . . 361 *b*
Comparison of Rents and Valuations. *City of Dublin* . . . . . 362 *b*
Instances of Rents of Shops compared with Valuation of the Houses of which Shops are a part . . . . . 365 *b*
Poor Law Valuation of Houses from £5 to £20 compared with Police Valuation. *City of Dublin* . . . . . 366 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Dublin* . . 367 *b*
Summary of Acreage and Valuation of Tenements of £10 County Electors . . . 368 *b*

Page

APPENDIX TO REPORT ON SOUTH DUBLIN UNION . . . . . 369 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Arabin, Chairman of the Union . . . . . 375 *b*
„ Mr. Latouche, Ex-officio Guardian . . . . . 376 *b*
„ Mr. Lawrenson, City Valuator . . . . . ibid.
„ Mr. Kennedy, Clerk of the Union . . . . . 379 *b*
„ Mr. Gavin, one of the Guardians . . . . . ibid.
„ Mr. Shannon, Guardian . . . . . 381 *b*
Additional Evidence of Mr. Lawrenson, Valuator. . . . . 383 *b*
Evidence of Mr. Fisher, Assistant Valuator . . . . . 384 *b*
„ Mr. Gaynor, Assistant Valuator . . . . . ibid.
„ Mr. M'Ardle, Assistant Valuator . . . . . 385 *b*
„ Capt. Nowlan, Guardian . . . . . 386 *b*
„ Mr. Seton, Assistant Valuator . . . . . ibid.
„ Mr. O'Connor, Assistant Valuator . . . . . 388 *b*
„ Mr. Vaughan, Valuator of the Rural Districts . . . . . 389 *b*
Statement sent by Mr. Lawrenson, Valuator of the City District previous to this examination . . 391 *b*
Tables, viz.:—Comparison of Rents and Valuation. *City of Dublin* . . . . . 396 *b*
Summary of the preceding Table . . . . . 398 *b*
Instances of Rents of Shops, compared with Valuations of the House of which the Shop is a part . . . . . ibid.
Poor Law Valuation of Houses from £5 to £10 compared with Police Valuation. *City of Dublin* . . . . . 399 *b*
Third Revision, in progress at date of Inquiry:—Letters received complaining of Valuation, with report of Guardians and decision of Board . . . . . 400 *b*
Valuation of £10 County Electors (registered 1833 to 1840). *City of Dublin* . . 401 *b*

APPENDIX TO REPORTS ON NORTH AND SOUTH DUBLIN UNIONS.
Summary and Classification of Returns of £10 Householders, and £10 Freeholders and Leaseholders. *City of Dublin* . . . . . 402 *b*

APPENDIX TO REPORT ON CORK UNION . . . . . 403 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Messrs. Halanan and Ahern, Valuators . . . . . 409 *b*
„ Messrs. Barry and Foley, Valuators . . . . . ibid.
„ Mr. Lane, Revising Valuator . . . . . 410 *b*
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840) *County Cork* . . . 411 *b*

APPENDIX TO REPORT ON LIMERICK UNION . . . . . 413 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Creagh, Valuator . . . . . 415 *b*
„ Mr. Alton, Elected Guardian . . . . . 417 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1829 to 1840). *County Limerick* 418 *b*
Rent and Valuation of £10 County Electors (registered 1829 to 1840). *County Clare* . 421 *b*
Rent and Valuation of Occupiers. *City of Limerick* . . . . . 422 *b*
Comparison of Rent with Valuation, in five of the principal streets. *City of Limerick* . 428 *b*

APPENDIX TO REPORT ON WATERFORD UNION . . . . . 429 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Messrs. Hearne and Galway, Valuators . . . . . 433 *b*
„ Mr. Lemberry, Valuator . . . . . ibid.
„ Mr. Alcock, Chairman of the Board of Guardians . . . . . 435 *b*
„ Mr. Morris, Chairman of the Valuation Committee . . . . . 436 *b*
„ Mr. Dobbyn, Elected Guardian . . . . . 437 *b*
„ Mr. Bogan, Elected Guardian . . . . . ibid.
„ Mr. Gamble, Elected Guardian . . . . . ibid.
Tables, viz.:—Rent and Valuation of Occupiers. *City of Waterford* . . . . . 439 *b*
Rent and Valuation of £10 City Electors (registered 1832 to 1840). *City of Waterford* 440 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Waterford* . . . . . 446 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Kilkenny* 450
Rent and Valuation of Occupiers. *County Waterford* . . . . . 452 *b*

APPENDIX TO REPORT ON CARRICK-ON-SUIR UNION . . . . . 454 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Bradshaw, Valuator . . . . . 457 *b*
„ Mr. Walsh, Valuator . . . . . ibid.
„ Mr. Hayden, Elected Guardian . . . . . 459 *b*
„ Mr. Anthony, Elected Guardian . . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Tipperary* . . . . . 460 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Kilkenny* ibid.
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Waterford* . . . . . 462 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). Town of Carrick-on-Suir . . . . . 463 *b*

APPENDIX TO REPORT ON KILMALLOCK UNION . . . . . 464 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Roche, Valuator . . . . . 467 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1829 to 1840). *County Limerick* 469 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Cork* . 477 *b*
Rent and Valuation of Occupiers. *County Limerick* . . . . . ibid.

APPENDIX TO REPORT ON NEWCASTLE UNION . . . . . 480 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence: Replies of Mr. Wilson, Valuator, to written queries addressed to him . . . . 482 *b*
Copy of part of a Letter from Mr. Wilson . . . . . 486 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1829 to 1840). *County Limerick* 487 *b*
Rent and Valuation of Occupiers. *Town of Newcastle* . . . . . 493 *b*
Rent and Valuation of Occupiers. *County Limerick* . . . . . 499 *b*

APPENDIX TO REPORT ON RATHKEALE UNION . . . . . 511 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Mr. Potter, Valuator . . . . . 514 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1829 to 1840). *County Limerick* 516 *b*
Rent and Valuation of Occupiers. *County Limerick* . . . . . 521 *b*

APPENDIX TO REPORT ON MACROOM UNION . . . . . 526 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.
Evidence of Messrs. O'Leary, Good, and Sullivan, Valuators. . . . . ibid.
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Cork* . 528 *b*

APPENDIX TO REPORT ON KANTURK UNION . . . . . 530 *b*
Extracts from Minute Book of Board of Guardians . . . . . ibid.

	Page
Evidence of Messrs. Murphy and Sheehan, Valuators	531 *b*
Tables, viz.:—Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Kerry*	533 *b*
Rent and Valuation of £10 County Electors (registered 1832 to 1840). *County Cork*	ibid.
APPENDIX TO REPORT ON CLONMEL UNION (*Supplementary*)	537 *b*
Evidence of Messrs. Thornton and Graham, Town Valuators	ibid.
„ Mr. Smith, Elected Guardian	539 *b*
„ Mr. Lacy, Chairman of Town Commissioners	ibid.
„ Messrs. Egan and Keatinge, Rural Valuators	540 *b*
„ Mr. Green	542 *b*
„ Mr. Keeffe, Elected Guardian	ibid.
„ Mr. Mulcahy	543 *b*
Tables, viz.:—Rent and Valuation of £10 Borough Electors (registered in 1832, and not since re-registered). *Borough of Clonmel*	544 *b*
Rent and Valuation of £10 Borough Electors (registered 1833 to 1840). *Borough of Clonmel*	546 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Tipperary*	551 *b*
Valuation of £10 County Electors (registered 1832 to 1840). *County Waterford*	ibid.
Rent and Valuation of Occupiers in four of the principal Streets. *Borough of Clonmel*	552 *b*
Comparison of Poor Law Valuation with Rent of four of the principal Streets in Clonmel	553 *b*
Valuation for Paving and Lighting, compared with Poor Law Valuation, in four of the principal Streets. *Borough of Clonmel*	554 *b*
Comparison of the Valuations for Poor Rate, and for Paving and Lighting, in four of the principal Streets in Clonmel	555 *b*
Comparison of Valuation for Poor Rate, with Valuation under Paving and Lighting Act, in 36 Streets. *Borough of Clonmel*	556 *b*
Comparison of Rent with Valuation in 36 Streets. *Borough of Clonmel*	ibid.
Instances of Low Valuation as compared with Rent	ibid.
PAPERS RELATIVE TO THURLES UNION	557 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Leahy, Valuator	538 *b*
„ Mr. Lloyd, Chairman of the Board	559 *b*
„ Mr. O'Brien, Ex-officio Guardian	ibid.
„ Mr. Maher, Elected Guardian	ibid.
APPENDIX TO REPORT ON RATHDRUM UNION.	560 *b*
Extracts from Minute Book of Board of Guardians	ibid.
Evidence of Mr. Johnson, Valuator	562 *b*
„ Colonel Acton, Chairman of the Board	564 *b*
„ Mr. Mahony	ibid.
„ Mr. Manning, Elected Guardian	ibid.
„ Mr. Comerford, Elected Guardian	ibid.
Tables, viz.:—Valuation of £10 County Electors (registered 1833 to 1840). *County Wicklow*	565 *b*
Rent and Valuation of Occupiers on the Estates of R. Gunn Cunningham, Esq.	569 *b*
PAPERS RELATIVE TO SHILLELAGH UNION	577 *b*
Tables, viz.:—Valuation of £10 County Electors (registered 1832 to 1840). *County Wicklow*	ibid.
Valuation of £10 County Electors (registered 1833 to 1840). *County Carlow*	582 *b*
INDEX TO LOCAL REPORTS, &c.	585 *b*
GENERAL INDEX	591 *b*

INDEX

TO THE

LOCAL REPORTS, EVIDENCE, EXTRACTS FROM MINUTE BOOKS; TABLES AND RETURNS; AND ABSTRACTS AND CLASSIFICATIONS OF DITTO; CONTAINED IN THE SEVERAL APPENDICES.

Arranged under the Heads of the Unions visited.

N.B. The Numerals 1 *a*, 2 *a*, &c., and 1 *c*, 2 *c*, &c., refer to the First and Second Parts of the APPENDIX to the THIRD GENERAL REPORT. The Numerals 1 *b*, 2 *b*, &c., refer to the APPENDIX to the SECOND SERIES of LOCAL REPORTS. Arabic Numerals, without any letter, refer to the FIRST and SECOND SERIES of LOCAL REPORTS. Roman Numerals, where they occur, refer to the GENERAL REPORTS.

ARMAGH UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 13 *a*; according to Excess of Rating above Rent, 30 *a*; effect of Two Alternative Qualifications, 39 *a*; ditto in detail, 1 *c*—Classification of 10*l.* *Borough Electors* according to Value, 51 *a*—LOCAL REPORT, p. 178—APPENDIX TO DITTO, p. 75 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Morton, Valuator, 76 *b*—*Tables, viz.*—Valuation of 10*l.* Borough Electors (registered 1833 to 1840). *Borough Armagh.* 79 *b*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Armagh.* 85 *b*—Rent and Valuation of 10*l.* County Electors (registered in 1832, and not since re-registered). *County Armagh.* 88 *b*.

ATHLONE UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 16 *a*—Classification of 10*l.* Borough Electors according to Value, 51 *a*—*Returns from Clerk of Union*, 61 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 207—APPENDIX TO DITTO, p. 183 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Hughes, Valuator, *ibid.*; Mr. Gaynor, Vice-Chairman of the Board, and Chairman of the Town Commissioners, 184 *b*; Mr. Fleming, Deputy Vice-Chairman, *ibid.*; Mr. Grey, Ex-officio Guardian, 185 *b*; Mr. King, Elected Guardian, *ibid.*; Mr. Hudson, *ibid.*; Mr. Egan, *ibid.*; Mr. Gilligan, 186 *b*—*Tables, viz.*—Valuation of 10*l.* Borough Electors (registered 1832 to 1840). *Borough of Athlone.* *ibid.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Westmeath.* 189 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Roscommon.* 190 *b*—Rent and Valuation of Occupiers, *ibid.*

BALLINASLOE UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 16 *a*—*Returns from Clerk of Union*, 61 *c*, 76 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 204.—APPENDIX TO DITTO, p. 175 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Cooper, Valuator, *ibid.*; Mr. M'Donough, Ex-officio Guardian, 177 *b*; Mr. Graydon, Elected Guardian, *ibid.*; Mr. Comyn, Elected Guardian, *ibid.*; Mr. Birmingham, Elected Guardian, *ibid.*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Galway.* 178 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Roscommon.* 181 *b*—Rent and Valuation of Occupiers. *Counties Galway and Roscommon.* 182 *b*.

BALROTHERY UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to both Area and Value, 28 *a*—*Returns from Clerk of Union*, 61 *c*, 82 *c*;—Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 1—APPENDIX A. List of Guardians, 5—B. Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Dublin.* 6—C. Classification of Tenements according to amount of Rating, 9—D. Tabular Summary of Revision of Valuation, *ibid.*—E. *Evidence* of Mr. Morris, Valuator, 10; Mr. Dillon, Elected Guardian, *ibid.*; Mr. Moran, Elected Guardian, 11; Mr. Corbally, Chairman of Board, *ibid*—F. *Extracts* from Minute Book of Board of Guardians, *ibid.*

BANBRIDGE UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*; Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 14 *a*—*Returns from Clerk of Union*, 61 *c*, 74 *c*; Summaries and Classifications of ditto. 54 *a* to 80 *a*—LOCAL REPORT, p. 155—APPENDIX TO DITTO, p. 1 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Wilson, Valuator, 4 *b*; Mr. M'Clelland, Elected Guardian, 6 *b*; Mr. White, Chairman to the Board, *ibid.*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Armagh.* 7 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Down.* 8 *b*—Valuation of 10*l.* County Electors (registered in 1832, and not since re-registered). *County Down.* 11 *b*—Comparison of Griffith's Valuation with Poor Law Valuation of the Banbridge Union, 14 *b*.

BANDON UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 21 *a*; according to Excess of Rating above Rent, 31 *a*; Effect of Two alternative Qualifications, 39 *a*; Ditto in detail, 4 *c*—*Returns from Clerk of Union*, 62 *c*, 77 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 73—APPENDIX A. *Extracts* from Minute Book of Board of Guardians, 74—B. *Evidence* of Mr. Tresilian, Clerk of the Union, 75; Mr. Gash, Valuator, 76; Mr. Sealy, Valuator, 77—C. Summary of Extent, Population, &c. of each Electoral Division, 79—D. Rent and Valuation of 10*l.* County Electors, (Registered 1833 to 1840). *County Cork.* 80.

BELFAST UNION.—Classification of 10*l.* *Borough Electors* according to value, 51 *a*—*Returns from Clerk of Union*, p. 62 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 146—APPENDIX A. *Extracts* from Minute Book of Board of Guardians, p. 148—A. *Extracts* from Minute Book of Valuation Committee, p. 150—B. *Evidence* of Mr. M'Kane, Clerk of Union, 151; Mr. Orr, Valuator, 152; Mr. Richey, Town Valuator, 154—SUPPLEMENTARY REPORT, p. 223.—APPENDIX TO DITTO, p. 225 *b*—Supplemental *Extracts* from Minute Book of Board of Guardians, *ibid.*—Supplemental *Evidence* of Mr. Richey, Valuator, *ibid.*; *Evidence* of Mr. Gilmer, *ibid.*; Mr. Webb, Guardian, 226 *b*—*Statement* of Mr. Archibald M'Briar, *ibid.*—*Tables, viz.*—Abstracts of Mr. A. M'Briar's Statement, 227 *b*.

CARRICKMACROSS UNION, (*not visited*).—*Returns from Clerk of Union*, 63 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*.

CARRICK-ON-SUIR UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*.—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 23 *a*—*Returns from Clerk of Union*, 63 *c*, 77 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 284—APPENDIX TO DITTO, 453 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Bradshaw, Valuator, 457 *b*; Mr. Walsh, Valuator, *ibid.*; Mr. Hayden, Elected Guardian, 459 *b*; Mr. Anthony, Elected Guardian, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Tipperary.* 460 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Kilkenny.* *ibid*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Waterford.* 462 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *Town of Carrick-on-Suir.* 463 *b*.

CASHEL UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 22 *a*; according to Excess of Rating above Rent, 31 *a*; Effect of Two Alternative Qualifications, 40 *a*; ditto in detail, 7 *c*—Classification of 10*l.* *Borough Electors* according to Value, 51 *a*; according to Rent, 52 *a*—*Returns from Clerk of Union*, 63 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 216—APPENDIX TO DITTO, p. 203 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Keatinge, Ex-officio Guardian, *ibid.*; Mr. Long, Ex-officio Guardian, *ibid.*; Mr. Cooper, Ex-officio Guardian, 204 *b*; Mr. Laffan, Elected Guardian, *ibid.*; Mr. Heany, Vice-Chairman of the Board, *ibid.*—*Tables, viz*:—Rent and Valuation of 10*l.* Borough Electors (registered 1833 to 1840). *Borough of Cashel.* 205 *b*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840.) *County Tipperary.* 208 *b*—Summary of Acreage, and Valuation of Townlands in which no 10*l.* Electors can be traced as Occupiers, 210 *b*—Townlands in which no 10*l.* Electors can be traced as occupiers, 211 *b.*

CASTLEDERG UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 13 *a*—*Returns from Clerk of Union*, 63 *c*, 74 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 184—APPENDIX TO DITTO, p. 104 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*; Minute Book of Valuation Committee, 107 *b*—*Evidence* of Mr. Montgomery, Valuator, 108 *b*; Mr. Sproull, Deputy Vice-Chairman, 110 *b*; Mr. Anderson, Vice Chairman, 111 *b*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Tyrone.* 112 *b*—Comparison of Griffith's with Poor Law Valuation of Castlederg Union, 113 *b.*

CASTLEREA UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 17 *a*—*Returns from Clerk of Union*, 63 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT p. 219—APPENDIX TO DITTO, p. 213 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Gaffney, Valuator of the Union, *ibid.*; Mr. Irwin, Elected Guardian, 214 *b*; Mr. Young, Ex-officio Guardian, *ibid.*; Mr. Corr, Ex-officio Guardian, 215 *b*—*Tables, viz.*—Valuation of 10*l.* County Electors (Registered 1832 to 1840). *County Roscommon.* *ibid.*—Summary of Acreage and Valuation of 10*l.* County Electors, 219 *b*—Rent and Valuation of Occupiers. *County Roscommon.* 220 *b*—Comparison of Rent with Valuation of Twenty Townlands. *County Roscommon.* 224 *b.*

CELBRIDGE UNION (*not visited*).—*Returns from Clerk of Union*, 63 *c*, 82 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a.*

CLONMEL UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 22 *a*—Classification of 10*l.* *Borough Electors* according to Value, 51 *a*; according to Rent, 52 *a*—*Returns from Clerk of Union*, 64 *c*, 78 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 138—APPENDIX A. *Extracts* from Minute Book of Board of Guardians, 140—B. *Evidence* of Messrs. Keatinge and Egan, Valuators, 143—C. Classification of Tenements, according to amount of Rating, 144—D. Comparison of Landlords' and Tenants' Rates, 145—SUPPLEMENTARY REPORT, p. 307—APPENDIX TO DITTO, 537 *b*; *Evidence* of Messrs. Thornton and Graham, Town Valuators, *ibid.*; Mr. Smith, Elected Guardian, 539 *b*; Mr. Lacy, Chairman of Town Commissioners, *ibid.*; Messrs. Egan and Keatinge, Rural Valuators, 540 *b*; Mr. Green, 542 *b*; Mr. Keeffe, Elected Guardian, *ibid.*; Mr. Mulcahy, 543 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* Borough Electors (registered in 1832, and not since re-registered). *Borough Clonmel.* 544 *b*—Rent and Valuation of 10*l.* Borough Electors (registered in 1833 to 1840). *Borough Clonmel.* 546 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Tipperary.* 551 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Waterford.* *ibid.*—Rent and Valuation of Occupiers in four of the principal Streets. *Borough Clonmel.* 552 *b*—Comparison of Poor Law Valuation with Rent of four of the principal Streets in Clonmel, 553 *b*—Valuation of Paving and Lighting, compared with Poor Law Valuation, in four of the principal Streets. *Borough Clonmel.* 554 *b*—Comparison of the Valuations for Poor Rate, and for Paving and Lighting, in four of the principal Streets in Clonmel, 555 *b*—Comparison of Valuation for Poor Rate, with Valuation under Paving and Lighting Act, in 36 Streets. *Borough Clonmel.* 556 *b*—Comparison of Rent with Valuation in 36 Streets. *Borough Clonmel.* *ibid.*—Instances of Low Valuation as compared with Rent, *ibid.*

CLOGHEEN UNION (*not visited*).—*Returns from Clerk of Union*, 64 *c*, 78 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a.*

COLERAINE UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 12 *a*—Classification of 10*l.* *Borough Electors* according to Value, 51 *a*—LOCAL REPORT, p. 174—APPENDIX TO DITTO, p. 58 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Cathcart, Valuator, 60 *b*; Mr. Arthur, Valuator, 62 *b*; Mr. Orr, Elected Guardian, 63 *b*; Mr. Richardson, Chairman of the Board, 64 *b*—*Tables, viz.*—Valuation of 10*l.* Borough Electors (registered 1833 to 1840). *Borough Coleraine.* 65 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Londonderry.* 67 *b*—Valuation of 10*l.* County Electors (registered in 1832, and not since re-registered). *County Londonderry.* 68 *b*—Rent and Valuation of Occupiers on the Estates of the Clothworkers' Company, 70 *b*—Comparison of Messrs. Cathcart and Arthur's Valuation with Mr. Griffith's of the Electoral Division of Aghadowey, 74 *b*—Comparison of Messrs. Cathcart and Arthur's Valuation with Mr. Griffith's of the Electoral Division of Somerset, *ibid.*

COOTEHILL UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 15 *a*; according to Excess of Rating above Rent, 31 *a*; Effect of Two Alternative Qualifications, 40 *a*; ditto in detail 10 *c*—*Returns from Clerk of Union*, 64 *c*, 74 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 198.—APPENDIX TO DITTO, p. 151 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Cornelius, Clerk of the Union, 152 *b*; Mr. M'Intosh, Elected Guardian, 154 *b*; Mr. Coote, Chairman of the Board, 155 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Monaghan.* 156 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840.) *County Cavan.* 158 *b*—Rent and Valuation of Occupiers, *County Cavan.* 161 *b*—Rent and Valuation of Occupiers. *County Monaghan.* 165 *b*—Rent and Valuation of Occupiers. *County Cavan.* 167 *b*—Comparison of Griffith's Valuation, the Poor Law Valuation, and the Rent of Twelve Townlands, considered to be let at high rents, *Counties of Cavan and Monaghan.* *ibid.*—Comparison of Rent with Poor Law Valuation and Griffith's Valuation of Townlands, considered to be held fair rents. *Counties of Cavan and Monaghan.* 168 *b.*

CORK UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 18 *a*—Classification of 10*l.* *City Electors* according to Value, 51 *a*—*Returns from Clerk of Union*, 64 *c*, 78 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 266.—APPENDIX TO DITTO, p. 403 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Messrs. Halanan and Ahern, Valuators, 409 *b*; Messrs Barry and Foley, Valuators, *ibid.*; Mr. Lane, Revising Valuator, 410 *b*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Cork.* 411 *b.*

DROGHEDA UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 26 *a*—Classification of 10*l.* *Borough Electors* according to Value, 51 *a*—*Returns from Clerk of Union*, 65 *c*, 82 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 245.—APPENDIX TO DITTO, p. 321 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Markey, Elected Guardian, 323 *b*; Mr. Clarke, Valuator of the Town of Drogheda, 324 *b*; Mr. Sheil, Valuator, *ibid.*; Mr. Whitworth, Clerk of the Union, 326 *b*; Mr. Ternan, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* Borough Electors (registered 1832 to 1840). *Borough of Drogheda.* 327 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Louth.* 332 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Meath.* 334 *b*—Rent and Valuation of Occupiers on Twenty-six Townlands.

County Meath. 335 *b*—Notes illustrative of Table of Townlands, 336 *b*.

Dublin (North) Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; According to both Area and Value, 27 *a*—Classification of 10*l*. *City Electors* according to Value, 51 *a*—*Returns from Clerk of Union*, 65 *c*, 82 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 251—Appendix to Ditto, p. 345 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Bolger, City Valuator, 353 *b*; Mr. Coyne, Assistant Valuator, 354 *b*; Mr. Taylor Revising Valuator, 355 *b*; Mr. Arkins, Elected Guardian, 356 *b*; Mr. Gardner, Elected Guardian, 357 *b*; Mr. Loughlin, Elected Guardian, *ibid.*; Mr. Crean, Clerk of the Union, *ibid.*; Mr. Vaughan, Valuator of Rural Districts, 358 *b*—*Tables, viz.*—Summary of Comparison of Rent with Valuation, 361 *b*—Comparison of Rents and Valuations. *City of Dublin.* 362 *b*—Instances of Rents of Shops compared with Valuation of the Houses of which Shops are a part, 365 *b*—Poor Law Valuation of Houses from 5*l*. to 20*l*. compared with Police Valuation. *City of Dublin.* 366 *b*—Valuation of 10*l*. County Electors (registered 1832 to 1840). *County Dublin.* 367 *b*—Summary of Acreage and Valuation of Tenements of 10*l*. County Electors, 368 *b*.

Dublin (South) Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 27 *a*—Classification of 10*l*. *City Electors* according to Value, 51 *a*—*Returns from Clerk of Union*, 65 *c*, 83 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 258—Appendix to Ditto, p. 369 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Arabin, Chairman of the Union, 375 *b*; Mr. Latouche, Ex-officio Guardian, 376 *b*; Mr. Lawrenson, City Valuator, *ibid.*; Mr. Kennedy, Clerk of the Union, 379 *b*; Mr. Gavin, Elected Guardian, *ibid.*; Mr. Shannon, Guardian, 381 *b*—Additional *Evidence* of Mr. Lawrenson, Valuator, 383 *b*—*Evidence* of Mr. Fisher, Assistant Valuator, 384 *b*; Mr. Gaynor, Assistant Valuator, *ibid.*; Mr. M'Ardle, Assistant Valuator, 385 *b*; Capt. Nowlan, Guardian, 386 *b*; Mr. Seton, Assistant Valuator, *ibid.*; Mr. O'Connor, Assistant Valuator, 388 *b*; Mr. Vaughan, Valuator of the Rural Districts, 389 *b*—*Statement* sent by Mr. Lawrenson, Valuator of the City District, previous to his examination, 391 *b*—*Tables, viz.*—Comparison of Rents and Valuation. *City of Dublin.* 396 *b*—Summary of the preceding Table, 398 *b*—Instances of Rents of Shops, compared with Valuations of the House of which the Shop is a part, *ibid.*—Poor Law Valuation of Houses from 5*l*. to 10*l*. compared with Police Valuation. *City of Dublin.* 399 *b*—Third Revision, in progress at date of Inquiry: Letters received, complaining of Valuation, with Report of Guardians and decision of Board, 400 *b*—Valuation of 10*l*. County Electors (registered 1833 to 1840). *City of Dublin*, 401 *b*.

Dundalk Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto, according to Area, 5 *a*; According to Value, 6 *a* to 8 *a*; according to both Area and Value, 26 *a*—Classification of 10*l*. *Borough Electors* according to Value, 51 *a*—Local Report, p. 232—Appendix to Ditto, p. 250 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid*; Minute Book of Valuation Committee, 252 *b*—*Evidence* of Mr. Casey, Town Valuator, *ibid.*; Mr. M'Allister, Guardian, 253 *b*; Mr. M'Cann, Rural Valuator, *ibid.*; Mr. Connich, Clerk of the Union, 256 *b*; Mr. Barrett, Elected Guardian, *ibid.*—*Tables, viz.*—Poor Law Valuation compared with Mr. Griffith's of the Electoral Division of Barronstown, 257 *b*—Valuation of 10*l*. Borough Electors (registered 1833 to 1840). *Borough Dundalk.* 258 *b*—Comparison of Valuation for Poor Rate, with Valuation for Paving and Lighting, of 10*l*. Borough Electors. *Borough Dundalk.* 261 *b*—Valuation of 10*l*. County Electors (registered 1833 to 1840). *County Louth.* 263 *b*.

Dungannon Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 13 *a*—Classification of 10*l*. Borough Electors according to Value, 51 *a*; according to Rent, 52 *a*—*Returns of Clerk of Union*, 65 *c*, 74 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 181—Appendix to Ditto, p. 92 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Poole, Deputy Vice-Chairman of the Board, 95 *b*; Mr. Falls, Elected Guardian, *ibid.*; Mr. M'Neill, Elected Guardian, *ibid.*; Mr. Moore, Clerk of the Union, 96 *b*; Mr. Wilson, Valuator, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l*. Borough Electors (registered 1832 to 1840). *Borough Dungannon.* 98 *b*—Valuation of 10*l*. County Electors (registered 1833 to 1840). *County Tyrone.* 99 *b*—Valuation of 10*l*. County Electors (registered in 1832, and not since re-registered). *County Tyrone.* 102 *b*—Comparison of Griffith's Valuation with Poor Law Valuation of Dungannon Union, 103 *b*.

Dungarvan Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 23 *a*; according to excess of Rating above Rent, 31 *a*; Effect of Two Alternative Qualifications, 41 *a*; ditto in detail, 13 *c*—*Returns from Clerk of Union*, 65 *c*, 78 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 239—Appendix to Ditto, p. 290 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Langley, Valuator, 293 *b*; Mr. Hudson, Elected Guardian, 295 *b*; Mr. Mortimer, Secretary to County Valuation, 296 *b*—*Tables, viz.*—Specimen Sheet from a Field Book of the County of Waterford Valuation, 297 *b*—Valuation of 10*l*. County Electors (registered 1832 to 1840). *County Waterford.* 298 *b*—Comparison of Three Valuations of the Townland of Lockengariffe in the Barony of Decies within Drum, 304 *b*—Rent and Valuation of 10*l*. Electors on the Estates of Lord Stuart de Decies. *County Waterford.* 305 *b*—Rent and Valuation of Occupiers, 306 *b*.

Dunmanway Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto, according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 18 *a*; *Returns from Clerk of Union*, 66 *c*, 78 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 225—Appendix to Ditto, 228 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Pattison, Valuator, 229 *b*—*Tables, viz.*—Valuation of 10*l*. County Electors (registered 1832 to 1840). *County Cork.* 230 *b*.

Dunshaughlin Union (*not visited*).—*Returns from Clerk of Union*, 66 *c*, 83 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*.

Edenderry Union.—Total Acreage and Valuation of 10*l*. *County Electors*, traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 25 *a*—*Returns from Clerk of Union*, 66 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 248.—Appendix to Ditto, p. 338 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.* *Evidence* of Board of Guardians, 340 *b*; Mr. Bracken, Valuator, *ibid.*; Mr. Wolstenholme, Guardian, 342 *b*; Dr. Gilligan, Clerk of the Union, *ibid.*—*Tables, viz.*—Valuation of 10*l*. County Electors (Registered 1832 to 1840). *County Kildare.* 343 *b*—Valuation of 10*l*. County Electors (Registered 1833 to 1840). *County Meath.* 344 *b*—Valuation of 10*l*. County Electors (registered 1833 to 1840). *King's County. ibid.*

Fermoy Union.—Total Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Excess of Rating above Rent, 31 *a*; Effect of Two Alternative Qualifications, 41 *a*; ditto in detail, 16 *c*—*Returns from Clerk of Union*, 66 *c*, 79 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 82—Appendix A. *Extracts* from Minute Book of Board of Guardians, 83—B. *Evidence* of Mr. O'Brien, Valuator, *ibid.*; Mr. Johnston, Clerk of the Union, 85—C. Rent and Valuation of Occupiers, (Tenements whose rent does not exceed 5*l*.) *County Cork.* 86—D. Rent and Valuation of Occupiers, (Tenements whose rent exceeds 5*l*.) *County Cork.* 102—E. Rent and Valuation of 10*l*. County Electors, (Registered 1832 to 1840,) *County Cork.* 133—F. Proportion of Valuation to Rent of 10*l*. County Electors, 136—G. Proportion of Valuation to Rent of Tenements whose rent does not exceed 5*l*., *ibid.*—H. Proportion of Valuation to Rent of Tenements whose rent exceeds 5*l*., *ibid.*—I. Classification of Tenements according to amount of rent, 137—K. Summary of Constituency of Fermoy Union, (Registries of 1833 to 1st February, 1841,) compiled from the Clerk of the Peace's list, *ibid.*

Gorey Union.—Total Acreage and Valuation of 10*l*. *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*; —Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 23 *a*—*Returns from Clerk of Union*, 67 *c*, 83 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 193—Appendix to Ditto, p. 136 *b*—*Ex-*

tracts from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Clarke, Valuator, 138 *b*; Mr. Godkin, Elected Guardian, 139 *b*; Mr. Cranwell, Clerk of the Union, *ibid.*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Wexford. ibid.*

Gort Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 17 *a*—*Returns from Clerk of Union*, 67 *c*, 76 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 213—Appendix to Ditto, p. 198 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*; Minute Book of Valuation Committee, 199 *b*—*Evidence* of Mr. Bell, Valuator, *ibid.*; Mr. Lahiff, Elected Guardian, 200 *b*—Mr. Daly, Ex-officio Guardian, *ibid.*; Mr. Rosengrave, Elected Guardian, *ibid.*; Mr. M'Nevin, Elected Guardian, 201 *b*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Galway.* 202 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Clare. ibid.*

Kanturk Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 20 *a*; according to Excess of Rating above Rent, 32 *a*; Effect of two Alternative Qualifications, 42 *a*; ditto in detail, 19 *c*—*Returns from Clerk of Union*, 67 *c*, 79 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 305—Appendix to Ditto, p. 530 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Messrs. Murphy and Sheehan, Valuators, 531 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Kerry.* 533 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Cork. ibid.*

Kilkeel Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 14 *a*—*Returns from Clerk of Union*, 67 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 195—Appendix to Ditto, p. 142 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*; Letter Book, 143 *b*—*Evidence* of Mr. Wilson, Valuator, *ibid.*; Mr. Boyd, Clerk of the Union, 147 *b*; Mr. Atkinson, Elected Guardian, 148 *b*; Mr. Mulligan, Elected Guardian, 149 *b*; Mr. Hill, Ex-officio Guardian, *ibid.*; Mr. Hamilton, Elected Guardian, *ibid.*; Mr. Davidson, Elected Guardian, *ibid.*—*Tables, viz.*:—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Down.* 150 *b*.

Kilmallock Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to both Area and Value, 20 *a*; according to Excess of Rating above Rent, 32 *a*; Effect of two Alternative Qualifications, 42 *a*; ditto in detail, 22 *c*—*Returns from Clerk of Union*, 67 *c*, 79 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 287.—Appendix to Ditto, p. 464 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Roche, Valuator, 467 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1829 to 1840). *County Limerick.* 469 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Cork.* 477 *b*—Rent and Valuation of Occupiers. *County Limerick. ibid.*

Limerick Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 20 *a*; according to Excess of Rating above Rent, 32 *a*; Effect of two Alternative Qualifications, 43 *a*; ditto in detail, 25 *c*—Classification of 10*l.* *City Electors* according to Value, 51 *a*; according to Rent, 52 *a*—*Returns from Clerk of Union*, 68 *c*, 79 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 269.—Appendix to Ditto, 413 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Creagh, Valuator, 415 *b*; Mr. Alton, Elected Guardian, 417 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1829 to 1840). *County Limerick.* 418 *b*—Rent and Valuation of 10*l.* County Electors (registered 1829 to 1840). *County Clare*, 421 *b*—Rent and Valuation of Occupiers. *City of Limerick.* 422 *b*—Comparison of Rent with Valuation, in five of the principal streets. *City of Limerick.* 428 *b*.

Lisburn Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto, according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 14 *a*—Classification of 10*l.* Borough Electors according to Value, 51 *a*; according to Rent, 53 *a*—*Returns from Clerk of Union*, 68 *c*, 75 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 160.—Appendix to Ditto, p. 15 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. M'Arthur, Valuator, 16 *b*—Mr. Gregg, Guardian, 18 *b*—*Tables, viz.*—Rent and Tenure of 10*l.* Borough Electors, with Valuations for Poor Rate, and for Paving and Lighting. *Borough Lisburn.* 19 *b*—Comparison of Rent with Valuation of 10*l.* Borough Electors, holding at Will or Short Leases, 21 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Down.* 22 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Antrim.* 24 *b*—Comparison of Griffith's Valuation with Poor Law Valuation of Lisburn Union, 27 *b*—Rent and Valuation of Twenty Householders rated to the Relief of the Poor, not being registered Electors, 28 *b*.

Lismore Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 9 *a*; according to both Area and Value, 21 *a*; according to Excess of Rating above Rent, 32 *a*; Effect of two Alternative Qualifications, 44 *a*; ditto in detail, 28 *c*—*Returns from Clerk of Union*, 68 *c*, 80 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 242.—Appendix to Ditto, p. 307 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—Copy of a Letter from Mr. Curry, Vice-Chairman of the Board of Guardians, 311 *b*—Copy of Mr. Stanley's Answer to Mr. Curry's Letter, 312 *b*—*Evidence* of Mr. Waters, Valuator of the Union, 313 *b*; Sir Richard Musgrave, Bart., Chairman of the Board, 315 *b*; Mr. Gumbleton, Ex-officio Guardian, *ibid.*—*Tables, viz.*—Valuation of certain Houses in the Town of Lismore, *ibid.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Waterford.* 316 *b*—Rent and Valuation of Occupiers. *County Waterford.* 318 *b*—Comparison of Poor Law Valuation with other Valuations, 319 *b*—Rent and Valuation of 10*l.* County Electors on the Estates of the Duke of Devonshire. *County Waterford.* 320 *b*.

Listowel Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto, according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 19 *a*; according to Excess of Rating above Rent, 32 *a*; Effect of Two Alternative Qualifications, 44 *a*; ditto in detail, 31 *c*—*Returns from Clerk of Union*, 69 *c*, 80 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 227—Appendix to Ditto, p. 232 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.* *Evidence* of Mr. O'Brien, Valuator, 233 *b*; Mr. Supple, Guardian, 234 *b*; Mr. Mahony, Guardian, *ibid.*; Mr. O'Connor, Guardian, 235 *b*; *Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Kerry.* 236 *b*.

Londonderry Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 12 *a*; according to Excess of Rating above Rent, 33 *a*; Effect of Two Alternative Qualifications, 44 *a*; ditto in detail, 34 *c*—Classification of 10*l.* *City Electors* according to Value, 51 *a*—*Returns from Clerk of Union*, 69 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 168—Appendix to Ditto, 41 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*; Minute Book of Valuation Committee, 44 *b*—*Evidence* of Sir A Ferguson, Bart., Chairman of the Board, 45 *b*; Messrs. Lithgow and Thompson, Valuators, 46 *b*; Mr. Kearney, Collector of Police Tax and County Cess, 48 *b*—*Tables, viz.*—Valuation of 10*l.* City Electors (registered 1833 to 1840). *City of Londonderry.* 49 *b*—Rent and Valuation of 10*l.* County Electors registered 1833 to 1840). *City of Londonderry.* 53 *b*—Rent and Valuation of 10*l.* County Electors (registered in 1832, and not since re-registered). *County Londonderry.* 54 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Donegal.* 55 *b*—Comparison of Griffith's Valuation with Poor Law Valuation, *ibid.*—Valuation of seven Townlands, taken for the purpose of ascertaining what addition should be made to the Government Valuation, 57 *b*.

Longford Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to

Value, 6 *a* to 8 *a*; according to both Area and Value, 26 *a*; according to Excess of Rating above Rent, 33 *a*; Effect of Two Alternative Qualifications, 45 *a*; ditto in detail, 37 *c*—*Returns from Clerk of Union*, 69 *c*, 83 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 14—Appendix A. *Extracts* from Minute Book of Board of Guardians, 16—B. *Evidence* of Mr. Wallace, Valuator, 17—C. Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Longford.* 20—D. Classification of Tenements according to amount of Rating, 22.

Loughrea Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 16 *a*; according to Excess of Rating above Rent, 33 *a*; Effect of Two Alternative Qualifications, 45 *a*; ditto in detail, 40 *c*—Local Report, p. 210—Appendix to Ditto, p. 191 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Cooper, Valuator, 192 *b*; Mr. Walsh, Assistant Valuator, *ibid.*; Mr. Bermingham, *ibid.*; Mr. Farrell, Ex-officio Guardian, 193 *b*; Mr. Smith, Elected Guardian, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Galway.* 194 *b*—Summary of Acreage and Valuation of 10*l.* County Electors, 197 *b*—Rent and Valuation of Occupiers in Loughrea Electoral Division, *ibid.*

Lurgan Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area and Value, 15 *a*—*Returns from Clerk of Union*, 69 *c*, 75 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 38—Appendix A. List of Guardians, 41—A. *Extracts* from Minute Book of Board of Guardians, 42—B. *Evidence* of Mr. Whiteside, Valuator, 43; Mr. Pentland, Clerk of the Union, 46; Mr. Handcock, Deputy Vice-Chairman of Board, *ibid.*—C. List of Townlands, with relation of Valuation to Rent as stated by Valuator, 47—D. Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Armagh.* 51—E. Comparison of Griffith's Valuation with Poor Law Valuation of the several Townlands in the Armagh Portion of Lurgan Union; with Summaries for each Electoral Division and for the entire, 58—F. Classification of Tenements in Armagh Portion of Lurgan Union, according to amount of Rating, 60—G. Summary of Constituency of Armagh Portion of Lurgan Union; distinguishing 10*l.*, 20*l.*, and 50*l.* Electors, *ibid.*

Macroom Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of Ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 18 *a*; according to Excess of Rating above Rent, 33 *a*; Effect of Two Alternative Qualifications, 46 *a*; ditto in detail, 43 *c*—*Returns from Clerk of Union*, 70 *c*, 80 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*—Local Report, p. 303—Appendix to Ditto, 526 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Messrs. O'Leary, Good, and Sullivan, Valuators, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Cork.* 528 *b*.

Mallow Union (*not visited*).—*Returns from Clerk of Union*, 70 *c*, 80 *c*; Summaries and Classifications of Ditto, 54 *a* to 80 *a*.

Naas Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 25 *a*—*Returns from Clerk of Union*, 70 *c*, 83 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 235—Appendix to Ditto, p. 265 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Extracts* from Letter Book, 273 *b*—*Evidence* of Mr. Vaughan, Valuator, 274 *b*; Mr. Carter, Ex-officio Guardian, 278 *b*; Mr. Mansfield, Elected Guardian, *ibid.*—*Tables, viz.*—Comparative Table showing the effect of the first and second revision of the Valuation, 279 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Kildare.* 280 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Dublin.* 284 *b*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Wicklow.* 285 *b*—Rent and Valuation of Occupiers. *Counties Kildare, Dublin, and Wicklow.* 286 *b*.

Newcastle Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 19 *a*—*Returns from Clerk of Union*, 70 *c*, 81 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 294—Appendix to Ditto, p. 480 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence*: Replies of Mr. Wilson, Valuator, to written queries addressed to him, 482 *b*—Copy of a part of a Letter from Mr. Wilson, 486 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1829 to 1840). *County Limerick.* 487 *b*—Rent and Valuation of Occupiers. *Town of Newcastle.* 493 *b*—Rent and Valuation of Occupiers. *County Limerick.* 499 *b*.

Newry Union (*not visited*).—*Returns from Clerk of Union*, 71 *c*, 75 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*.

Newtown Limavady Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 12 *a*—*Returns from Clerk of Union*, 71 *c*, 76 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 164—Appendix to Ditto, p. 29 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Fisher, Valuator, 30 *b*; Mr. Kavanagh, Assistant Valuator, 32 *b*; Mr. Given, Ex-officio Guardian, 33 *b*; Mr. Cather, Ex-officio Guardian, *ibid.*; Mr. Canning, Elected Guardian, 34 *b*; Mr. Hunter, Elected Guardian, *ibid.*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Londonderry.* 35 *b*—Rent and Valuation of 10*l.* County Electors (registered in 1832, and not since re-registered). *County Londonderry.* 39 *b*—Comparison of Griffith's Valuation with Poor Law Valuation, 40 *b*.

Parsonstown Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 25 *a*—*Returns from Clerk of Union*, 71 *c*, 84 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 23—Appendix A. *Extracts* from Minute Book of Board of Guardians, 25—B. *Evidence* of Messrs. Abbot and Mitchell, Valuators, 28; Mr. O'Driscoll, Elected Guardian, 30—C. Valuation of 10*l.* County Electors (registered 1833 to 1840). *King's County.* 32—D. Classification of Tenements according to amount of Rating, 37.

Rathdown Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 27 *a*—*Returns from Clerk of Union*, 72 *c*, 84 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—Local Report, p. 229—Appendix to Ditto, p. 239 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Mackay, Clerk of the Union, 240 *b*; Mr. George Taylor, Valuator, 242 *b*; Mr. Quin, Guardian, 244 *b*; The Board of Guardians, 245 *b*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1833 to 1840.) *County Dublin, ibid.*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *Counties Dublin and Wicklow*, 248 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Wicklow, ibid.*—Supplemental *Evidence* of Mr. Taylor, 249 *b*.

Rathdrum Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 24 *a*—Local Report, p. 311—Appendix to Ditto, p. 560 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Johnson, Valuator, 562 *b*; Colonel Acton, Chairman of the Board, 564 *b*; Mr. Mahony, *ibid.*; Mr. Manning, Elected Guardian, *ibid.*; Mr. Comerford, Elected Guardian, *ibid.*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Wicklow.* 565 *b*—Rent and Valuation of Occupiers on the Estates of R. Gunn Cunningham, Esq., *County Wicklow.* 569 *b*.

Rathkeale Union.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 19 *a*; according to Excess of Rating above Rent, 33 *a*; Effect of two Alternative Qualifications, 46 *a*; Ditto in detail, 46 *c*—Local Report, p. 29—Appendix to Ditto, 511 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Potter, Valuator, 514 *b*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1829 to 1840). *County Limerick.* 516 *b*—Rent and Valuation of Occupiers. *County Limerick.* 521 *b*.

Roscrea Union.—Total Acreage and Valuation of 10*l.*

County Electors traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 24 *a*; according to Excess of Rating above Rent, 34 *a*; Effect of two Alternative Qualifications, 47 *a*; ditto in detail, 49 *c*—*Returns from Clerk of Union*, 72 *c*; Summaries and Classsifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 202—APPENDIX TO DITTO, p. 169 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Scroope, Valuator, *ibid.*; the Hon. Francis A. Prittie, Chairman of the Board, 170 *b*; Mr. Smallman, Elected Guardian, *ibid.*—Captain Smith, Elected Guardian, *ibid.*; Mr. Lidwell, a Magistrate and Elected Guardian, 171 *b*; Mr. O'Brien, Clerk of the Union, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840.) *County Tipperary. ibid.*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *King's County.* 172 *b*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840). *Queen's County.* 173 *b*.

SCARIFF UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 17 *a*—LOCAL REPORT, p. 61—APPENDIX A. *Extracts* from Minute Book of Board of Guardians, 63—B. *Evidence* of Mr. Sampson, Valuator, 65; Mr. M'Gennis, Elected Guardian, 66; Mr. Reade, Ex-officio Guardian, *ibid.*; additional *Evidence* of Mr. Sampson, Valuator, 67; *Evidence* of Mr. Purdon, Chairman of Board, 69; Mr. O'Connell, Ex-officio Guardian, *ibid.*; Mr. Crotty, Elected Guardian, *ibid.*; Mr. Tracy, Elected Guardian, *ibid.*; Mr. Canning, Elected Guardian, *ibid.*—C. *Extracts* from Minute Book of Valuation Committee, *ibid.*—D. *Extracts* from Letter Book, 70—E. Classification of Tenements according to amount of Rating, *ibid.*—F. Valuation of 10*l.* County Electors (registered 1833 to 1839). *County Clare.* 71—G. Copy of Circular addressed to Landlords, &c., 72.

SHILLELAGH UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 24 *a*—*Returns from Clerk of Union*, 72 *c*, 85 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—*Tables, viz.*—Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Wicklow.* 577 *b*—Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Carlow.* 582 *b*.

SLIGO UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 15 *a*; according to Excess of Rating above Rent, 34 *a*; Effect of Two alternative Qualifications, 47 *a*; ditto in detail, 52 *c*—Classification of 10*l.* Borough Electors according to Value, 51 *a*—*Returns from Clerk of Union*, 72 *c*, 77 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 188—APPENDIX TO DITTO, p. 114 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Hughes, Valuator, 115 *b*; Mr. Faucett, Ex-officio Guardian and Sovereign of the Town of Sligo, 116 *b*; Mr. O'Hara, Chairman of the Board, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* Borough Electors (registered 1832 to 1840). *Borough Sligo*, 117 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Sligo.* 123 *b*—Rent and Valuation of Occupiers. *County Sligo.* 127 *b*—Comparison of Poor Law Valuation with Valuation under Local Act, of Principal Streets. *Borough Sligo.* 130 *b*—Summary of Acreage and Valuation of 10*l.* County Electors, *ibid.*

THURLES UNION.—*Extracts* from Minute Book of Board of Guardians, 557 *b*.—*Evidence* of Mr. Leahy, Valuator, 538 *b*; Mr. Lloyd, Chairman of the Board, [illegible]; Mr. O'Brien, Ex-officio Guardian, *ibid.*; Mr. M[illegible]er, Elected Guardian, *ibid.*

TIPPERARY UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 22 *a*; according to Excess of Rating above Rent, 34 *a*; Effect of two Alternative Qualifications, 48 *a*; ditto in detail, 55 *c*—*Returns from Clerk of Union*, 72 *c*, 81 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 191.—APPENDIX TO DITTO, p. 131 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Mr. Leahy, Valuator, 132 *b*, Mr. Bolton, Elected Guardian, *ibid.*—Messrs. Sadler, Bradshaw, and Ryan, Elected Guardians, *ibid.*—*Tables, viz.*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Tipperary.* 134 *b*—Rent and Valuation of 10*l.* County Electors (registered 1833 to 1840). *County Limerick.* 135 *b*.

WATERFORD UNION.—Total Acreage and Valuation of 10*l.* *County Electors* traced in Rate Books, pp. 1 *a* to 3 *a*—Classification of ditto according to Area, 5 *a*; according to Value, 6 *a* to 8 *a*; according to both Area and Value, 21 *a*; according to Excess of Rating above Rent, 34 *a*; Effect of two Alternative Qualifications, 48 *a*; ditto in detail, 58 *c*—Classifications of 10*l.* *City Electors* according to Value, 51 *a*; according to Rent, 53 *a*—*Returns from Clerk of Union*, 73 *c*, 81 *c*; Summaries and Classifications of ditto, 54 *a* to 80 *a*—LOCAL REPORT, p. 280—APPENDIX TO DITTO, 429 *b*—*Extracts* from Minute Book of Board of Guardians, *ibid.*—*Evidence* of Messrs. Hearne and Galway, Valuators, 433 *b*; Mr. Lymberry, Valuator, *ibid.*; Mr. Alcock, Chairman of the Board of Guardians, 435 *b*; Mr. Morris, Chairman of the Valuation Committee, 436 *b*; Mr. Dobbyn, Elected Guardian, 437 *b*; Mr. Bogan, Elected Guardian, *ibid.*; Mr. Gamble, Elected Guardian, *ibid.*—*Tables, viz.*—Rent and Valuation of Occupiers. *City of Waterford.* 439 *b*—Rent and Valuation of 10*l.* City Electors, (registered 1832 to 1840). *City of Waterford.* 440 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Waterford.* 446 *b*—Rent and Valuation of 10*l.* County Electors (registered 1832 to 1840). *County Kilkenny.* 450 *b*—Rent and Valuation of Occupiers. *County Waterford.* 452 *b*.

ADVERTISEMENT.

THE Returns of the Valuation, &c., of 10*l.* Electors in the cities of Belfast, Cork, Dublin, and Limerick, of which abstracts only have been published, and which have been stated in the Appendix to have been deposited in the Irish Office, London, have, in lieu thereof, been deposited in the Chief Secretary's Office, Dublin Castle.

Owing to the despatch with which it was deemed requisite to distribute the earlier papers of the Commission, the Commissioners and Secretary, who were at that time in Ireland, had no opportunity of revising the proofs of the FIRST GENERAL REPORT, and from pages 1 to 72, and 137 to 221 of the LOCAL REPORTS. A few typographical mistakes and omissions were the unavoidable result. The reader is requested to make the following

CORRECTIONS.

Page vii., line 13, *for* "law-scale," *read* "low scale."
„ xciii., „ 13, *for* "Cootehill," *read* "Cashel."
„ 26 „ 21, *for* "Sar Kyranes," *read* "Seirkyranes."
„ 44 „ 24, *for* 'tuft bog," *read* turf bog."
„ „ „ 2 from bottom, *for* "Swan acre," *read* "10*l.* an acre."
„ 151 „ 9, *insert* "will be obviated."
„ 170 „ 9, *insert* "18 per cent."
„ 197, at end of Report, *insert* the name "CHARLES KELLY."
„ 40 *b*, last line, *for* "£113,130 2 13," *read* "£127,130 2 13,"
„ „ „ *for* "£44,460 1 0," *read* "44,460 7 0."

GENERAL INDEX

TO THE

REPORTS, APPENDICES, &c.

N.B. The Numerals 1 *a*, 2 *a*, &c., and 1 *c*, 2 *c*, &c., refer to the First and Second Parts of the Appendix to the Third General Report. The Numerals 1 *b*, 2 *b*, &c., refer to the Appendix to the Second Series of Local Reports. Arabic Numerals, without any letter, refer to the First and Second Series of Local Reports. Roman Numerals, where they occur, refer to the General Reports.

Acreage, Classifications according to, of Tenements valued to Poor Rate, 74 *c* to 85 *c*. Abstracts and Summaries of ditto, 75 *a*.

Actual and Apparent Constituencies, Difference of, 224; 226 *b*.

Actual Letting Value, Remarks on, xxxii to xl;—*compare* 87 *c*.

Advertisements for Valuators, Copies of, 2 *b*, 232 *b*, 250 *b*, 430 *b*, 454 *b*.

Agricultural Produce, how far taken into account by Valuators, 18, 19, 28, 29, 44, 65, 78, 143, 152, 194, 203; 4 *b*, 30 *b*, 32 *b*, 47 *b*, 61 *b*, 77 *b*, 96 *b*, 97 *b*, 109 *b*, 116 *b*, 144 *b*, 154 *b*, 170 *b*, 185 *b*, 199 *b*, 213 *b*, 229 *b*, 233 *b*, 279 *b*, 294 *b*, 314 *b*, 323 *b*, 341 *b*, 389 *b*, 409 *b*, 415 *b*, 435 *b*, 458 *b*, 468 *b*, 483 *b*, 514 *b*, 527 *b*, 531 *b*, 541 *b*, 563 *b*.

Agricultural Produce, Average Prices of, adopted by Valuators, 19, 30; 4 *b*, 30 *b*, 109 *b*, 145 *b*, 229 *b*, 458 *b*, 527 *b*.

Agricultural Produce, Value of, increasing in Ireland, 436 *b*, 438 *b*;—*vide* "*Price of land.*"

Alterations of Value, Refusal of Valuators to approve of, 2, 239.

Alterations of Value upon Revision, comparative statements of numbers raised and lowered, 4, 9, 150, 193, 253, 259, 260, 285, 299.

Alternative Qualifications for the Franchise, Effects of, on the present Constituency, lvi to lxxxv; 35 *a* to 48 *a*; 1 *c* to 60 *c*.

Annual Value, Net and Gross, Returns of, made by the Clerks of Unions, 74 *c* to 85 *c*. Abstracts and Averages of ditto, 80 *a*.

Appointment of Valuators;—*vide* "*Valuators.*"

Appointment of Valuators by Ballot negatived by Poor Law Commissioners, 280; 429 *b*.

Appointment of Valuators referred to Poor Law Commissioners, 251; 265 *b*, 345 *b*.

Area and Population of Unions visited, 1 *a*.

Area and Population of Unions containing Boroughs, 77 *a*.

Area and Population of all the Unions in Ireland, 76 *a*, 78 *a*, 79 *a*.

Assistant Valuators employed, 10, 18, 38, 43, 155, 251, 258, 289; 4 *b*, 17 *b*, 32 *b*, 136 *b*, 143 *b*, 192 *b*, 225 *b*, 239 *b*, 275 *b*, 293 *b*, 308 *b*, 321 *b*, 346 *b*, 353 *b*, 358 *b*, 369 *b*, 379 *b*, 465 *b*, 562 *b*.

Assistant Valuators, Instructions given to, 144 *b*, 392 *b*.

Assistant Valuators, Mode of checking, 161.

Assistant Valuators, Refusal of Guardians to appoint, 512 *b*.

Average Area and Valuation of Holdings of (10*l*.) County Electors, xlvi to xlix, 2 *a*, 3 *a*.

Average Net Annual Value, of Forty-four Unions from which Returns have been obtained, for each Acre and Inhabitant, 80 *a*.

Average Number of Acres to each Inhabitant, in Fifty Unions, from which Returns have been obtained, 74 *a*. Ditto of Acres to each Tenement, *ibid.* Ditto of Inhabitants to each Tenement, *ibid.*

Average of Three-years' Prices of Agricultural Produce adopted by Valuators, 458 *b*.

Average of Four-years' Prices of Agricultural Produce adopted by Valuators, 229 *b*, 527 *b*.

Average of Five-years' Prices of Agricultural Produce adopted by Valuators, 19, 30; 4 *b*, 30 *b*, 109 *b*, 145 *b*, 527 *b*.

Average Size of Farms;—*vide* "*Farms, extent of.*"

Average Union, Estimate of time required for an accurate valuation of, 249 *b*.

Ballot, Appointment of Valuators by, negatived by Poor Law Commissioners, 280; 429 *b*.

Barrack Canteens, how valued, 406 *b*, 408 *b*.

Bathing Lodges, Valuation of, 241 *b*, 360 *b*, 434 *b*.

Bavarian Cadastre, plan of, adopted in County Waterford Valuation, 296 *b*.

Beneficial Interest, with reference to Registry as an Elector, judged by letting value, not by Valuation to Poor Rate, 19.

Beneficial Interest, Tenant's, as estimated by Valuators, Guardians, Landlords, and others, 19, 29, 44, 45, 191, 193, 202, 216, 311; 132 *b*, 138 *b*, 139 *b*, 169 *b*, 170 *b*, 171 *b*, 204 *b*, 294 *b*, 439 *b*, 458 *b*, 515 *b*, 559 *b*, 563 *b*, 564 *b*;—*vide also references under* "*Good Will*" *and* "*Tenant-Right.*"

Bleach-greens, valuation of, 59 *b*.

Boards of Guardians, Minutes of proceedings of;—*vide* "*Minute Books.*"

Bogs, Turf, Valuation of, 44; 93 *b*, 256 *b*, 259 *b*.

Borough Electors, (10*l*.) Registered, and Traced in Rate Books, Classifications of, xciii; 51 *a* to 53 *a*.

Borough Electors, (10*l*.), Registered, still in occupation and traced in Rate Books, Lists of, 19 *b*, 49 *b*, 65 *b*, 79 *b*, 98 *b*, 117 *b*, 186 *b*, 205 *b*, 258 *b*, 327 *b*, 440 *b*, 546 *b*.

Boroughs, Unions containing, Abstracts and Classifications of the Tenements Valued to Poor Rate in, 57 *a*, 60 *a*, 63 *a*, 64 *a*, 66 *a*, 68 *a*, 70 *a*, 73 *a*, 74 *a*, 77 *a*, 80 *a*;—*vide* "*Rural Unions.*"

Boroughs, Unions containing, visited in the course of the Inquiry;—*vide* Index to Local Reports, *under the heads*, "*Armagh*," "*Athlone*," "*Belfast*," "*Cashel*," "*Clonmel*," "*Coleraine*," "*Cork*," "*Drogheda*," "*Dublin*," "*Dundalk*," "*Dungannon*," "*Dungarvan*," "*Limerick*," "*Lisburn*," "*Londonderry*," "*Sligo*," *and* "*Waterford*" *Unions.*

Boundary of the Borough of Clonmel, adopted as Boundary of the Town Electoral Division in that Union, 141.

Boundaries, variation of, under different Acts, 224.

Building Ground, how valued, 263; 389 *b*, 390 *b*.

Business Streets, 151; 356 *b*, 377 *b*, 384 *b*, 390 *b*, 538 *b*, 543 *b*;—*compare* 88 *c*.

Cadastre, Bavarian, Plan of, 296 *b*.

Callows, how valued, 176 *b*.

Canals, Valuation of, 175 *b*, 279 *b*, 341 *b*.

Candidate Valuators, Trial of, previous to appointment, 74.

Canteens, Barrack, Valuation of, 406 *b*, 408 *b*.

Capital, invested in land, Valuator's estimate of return for, 18, 45; 468 *b*.

Capital, return for, not generally taken into account in valuing land in Ireland, 15, 29, 143, 164; 229 *b*.

Cartron, "a measure of land, varying in its contents from 50 to 500 acres."—County Cess levied by, 15, 17.

Celbridge Union, valuation of, 375 *b*.

Cess;—*vide* "*County*."

Circular, distributed by Valuators in Waterford City, 280.

Circular sent by Clerk of Scariff Union to Landlords, Agents, &c., 72.

Circulars sent to Landlords, 72, 141.

Classification of Property in the vicinity of Dublin, 263, 389 *b*.

Classifications of 10*l*. Electors according to amount of Rating, Rent, &c., 4 *a* to 48 *a*; 1 *c* to 60 *c*;—*vide* xcv to xcvii; General Contents, *and* Index to Local Reports.

Classifications of Tenements valued to Poor Rate, Abstracts and Summaries of, lxxxvi to xci; 54 *a* to 80 *a*,—Ditto in detail, 61 *c* to 85 *c*;—*vide* xcvii, xcviii; General Contents, *and* Index to Local Reports.

Clerks of Unions, Returns from, 61 *c* to 85 *c*,—Abstracts and Classifications of ditto, 54 *a* to 80 *a*.

Clothworkers' Company, Rental of, 70 *b*.

"Commercial" Value of Land, 78 *b*, 95 *b*;—*compare* 88 *c*.

Committee of Valuation merged in Board of Guardians, 23.

Committees of Valuation, 11, 25, 30, 42, 61, 74, 83, 138, 148, 271, 284; 2 *b*, 15 *b*, 29 *b*, 41 *b*, 58 *b*, 75 *b*, 94 *b*, 104 *b*, 115 *b*, 191 *b*, 198 *b*, 232 *b*, 239 *b*, 250 *b*, 266 *b*, 291 *b*, 307 *b*, 321 *b*, 338 *b*, 369 *b*, 378 *b*, 403 *b*, 413 *b*, 429 *b*, 454 *b*, 464 *b*, 480 *b*, 511 *b*, 560 *b*.

Committees of Valuation, Reports of, 12, 17, 26, 27, 28, 140, 148; 1 *b*, 15 *b*, 41 *b*, 42 *b*, 75 *b*, 92 *b*, 104 *b*, 107 *b*, 142 *b*, 151 *b*, 183 *b*, 199 *b*, 250 *b*, 322 *b*, 345 *b*, 347 *b*, 373 *b*, 455 *b*.

Comparison of the Number of Tenements valued at and above certain Amounts, with the Number of those ascertained to be under lease to Electors, 71 *a*, 72 *a*; lxxxix to xci.

Comparison of Rent with Valuation to Poor Rate, in detailed Lists, 86, 186, 224; 19 *b*, 70 *b*, 127 *b*, 161 *b*, 182 *b*, 190 *b*, 197 *b*, 220 *b*, 286 *b*, 306 *b*, 318 *b*, 335 *b*, 362 *b*, 396 *b*, 422 *b*, 439 *b*, 452 *b*, 477 *b*, 493 *b*, 521 *b*, 522 *b*, 556 *b*, 569 *b*,—Ditto as collected from Evidence, xxxiii to xl.

Comparison of Three Valuations of a Townland in Dungarvan Union, 304 *b*.

Comparison of Two Valuations of two Townlands in Lismore Union, 319 *b*.

Competition for Land, 11, 18, 29, 31, 44, 83, 146, 152, 208, 219, 269, 298; 17 *b*, 64 *b*, 97 *b*, 116 *b*, 132 *b*, 144 *b*, 155 *b*, 176 *b*, 184 *b*, 185 *b*, 200 *b*, 230 *b*, 234 *b*, 295 *b*, 314 *b*, 324 *b*, 341 *b*, 359 *b*, 409 *b*, 415 *b*, 435 *b*, 459 *b*, 468 *b*, 515 *b*, 527 *b*, 540 *b*, 543 *b*.

"Concealments," not subject to County Cess, 458 *b*.

Condition of Small Farmers;—*vide* "*Poverty*."

Connaught, Unions in, visited, xxvii. Valuation contrasted with Rent, xxxiv. Tenant-Right in, xliv. Average Area and Valuation of Holdings of 10*l*. County Electors traced in, xlvii; 2 *a*, 3 *a*. Classification of Ditto, l, li; 5 *a* to 10 *a*. Effect of Various Qualifications on, liv, lxxvi. Classification of Tenements Valued to Poor Rate in, xc; 54 *a* to 75 *a*.

Consolidation of Holdings, 33 *b*, 192 *b*, 193 *b*, 214 *b*, 540 *b*, 559 *b*, 564 *b*.

Constituencies, Actual and Apparent, Difference of, 224; 226 *b*.

Constituency, Decrease of, 275; 193 *b*, 214 *b*, 226 *b*, 235 *b*.

Constituency, present, Effect of Various Qualifications on, liii to lxxxvi;—*vide* "*Qualifications*."

Contract, Valuator requests to be released from, 114 *b*; refused by Poor Law Commissioners, *ibid.*

Counties, Number of 10*l*. Electors traced in the several, 49 *a*, 50 *a*.

County Cess, Amount of, 18, 28, 45, 65, 143, 153; 4 *b*, 48 *b*, 116 *b*, 154 *b*, 230 *b*, 234 *b*, 313 *b*, 324 *b*, 341 *b*, 416 *b*, 435 *b*, 468 *b*, 527 *b*, 532 *b*.

County Cess, Levied by the Acre, without reference to Value, 18, 23, 143.

County Cess, Levied by Cartron, 15, 17.

County Electors, (10*l*.), Lists of, 6, 20, 32, 51, 71, 80, 133; 7 *b*, 22 *b*, 35 *b*, 53 *b*, 67 *b*, 85 *b*, 99 *b*, 112 *b*, 123 *b*, 134 *b*, 139 *b*, 150 *b*, 156 *b*, 171 *b*, 178 *b*, 189 *b*, 194 *b*, 202 *b*, 208 *b*, 215 *b*, 230 *b*, 236 *b*, 245 *b*, 263 *b*, 280 *b*, 298 *b*, 316 *b*, 332 *b*, 343 *b*, 367 *b*, 401 *b*, 411 *b*, 418 *b*, 446 *b*, 460 *b*, 469 *b*, 487 *b*, 516 *b*, 528 *b*, 533 *b*, 551 *b*, 565 *b*, 577 *b*.

County Electors (10*l*.), Number of, traced in the Rate Books of the Unions visited, 1 *a* to 3 *a*,—Classifications of Ditto, 4 *a* to 28 *a*,—Ditto, with respect to Rent, 29 *a* to 48 *a*; 1 *c* to 60 *c*.

County Taxes higher than Rent, instance of, 200 *b*.

County Valuation, principles of, compared with those of Valuation under Poor Relief Act, 149.

County Valuation, proposed to be made the basis of Valuation to Poor Rate, 83, 140; 290 *b*.

County Valuation reserved by Board of Guardians, as a check to Valuators, 143.

Crowded Localities, Valuation in, 256; 361 *b*.

Cubical Contents, Valuation of Houses according to, 88 *c*.

Cunninghame, R. G., Esq., Rental of, 569 *b*.

Dairy Farms, 314 *b*; *vide* "*Grazing land*."

Decrease of Constituency, 275; 193 *b*, 214 *b*, 226 *b*, 235 *b*.

Defects in plans of Revision of Valuations, 4.

Demesne Land, how valued, 83, 285, 307; 61 *b*, 78 *b*, 169 *b*, 192 *b*, 200 *b*, 214 *b*, 234 *b*, 255 *b*, 325 *b*;—*vide* "*Plantations*," "*Villa Property*," and "*Woods*."

Devon, Earl of, Rental of his estates, 493 *b*.

Difference between Actual and Apparent Constituencies, 224; 226 *b*.

Difficulty of tracing the names of Electors in the Rate Books, and ascertaining the extent, value, &c., of Tenements registered from, 4, 16, 24, 165, 189, 257, 264, 285, 293.

Disfranchisement, complaints of, in consequence of too low a valuation in Cities, 252, 259; 46 *b*, 357 *b*, 379 *b*, 382 *b*, 388 *b*.

Dispute between the Board of Guardians of Scariff Union, the Valuator of ditto, and the Poor Law Commissioners, 62 to 69.

Distilleries, how valued, 43 *b*, 542 *b*.

Documents furnished to Valuators;—*vide* "*Valuators*."

Effects of various proposed Qualifications for the Franchise, on the present Constituency, liii to xciii; 7 *a* to 48 *a*.

Electors, Borough, (10*l*.), Classifications of, according to amount of Rating, Rent, &c., 51 *a* to 53 *a*.

Electors, County, (10*l*.), Classifications of, according to amount of Rating, Area of Holding, Rent, &c., 4 *a* to 48 *a*; 1 *c* to 60 *a*.

Electors, Fact of occupants being registered as,—not taken into account in valuing their tenements, 11, 30, 77, 144; 146 *b*, 176 *b*, 184 *b*, 200 *b*, 230 *b*, 244 *b*, 257 *b*, 295 *b*, 314 *b*, 325 *b*, 326 *b*, 341 *b*, 357 *b*, 409 *b*, 410 *b*, 416 *b*, 435 *b*, 436 *b*, 459 *b*, 527 *b*, 532 *b*, 538 *b*, 543 *b*;—in some degree referred to, 19, 169, 258.

Electors, Names of, difficulty of tracing in Rate Books, 4, 16, 24, 165, 189, 257, 264, 285, 298.

Electors, (10*l*.), Number of, traced in the Rate Books of the Unions visited, xxviii.

Electors, Present, how likely to be effected by various Qualifications, liii to xciii.

Electors, Qualification of, out of different Tenements, remarks on, 165.

Electors, (10*l*.), Registered, still in occupation and traced in Rate Books, Lists of, 6, 20, 32, 51, 71, 80, 133; 7 *b*, 19 *b*, 22 *b*, 34 *b*, 49 *b*, 65 *b*, 79 *b*, 98 *b*, 112 *b*, 117 *b*, 132 *b*, 139 *b*, 150 *b*, 156 *b*, 171 *b*, 178 *b*, 186 *b*, 194 *b*, 202 *b*, 205 *b*, 215 *b*, 230 *b*, 236 *b*, 245 *b*, 259 *b*, 280 *b*, 297 *b*, 316 *b*, 327 *b*, 343 *b*, 367 *b*, 401 *b*, 410 *b*, 418 *b*, 440 *b*, 460 *b*, 469 *b*, 487 *b*, 516 *b*, 528 *b*, 533 *b*, 544 *b*, 565 *b*, 577 *b*.

Electors, (10*l*.), Registered, Rated at Sums under 10*l*., xiii, lxxxvi.

Enquiries, relative to Rent, made by Valuators;—*vide* "*Rent*."

ESTIMATES of the Produce and Profits of Farms, 29, 194, 203, *note;* 77 *b*, 132 *b*, 138 *b*, 144 *b*, 145 *b*, 170 *b*, 439 *b*, 563 *b*.

EVIDENCE; *vide* GENERAL CONTENTS, and INDEX TO LOCAL REPORTS, *under the head of each Union.*

EXCESS OF RATING ABOVE RENT, as a Qualification for the Franchise, Effects of, on the present Constituency, lvi to lxxxv; 29 *a* to 48 *a*; 1 *c* to 60 *c*.

EXPERIMENTAL VALUATION of Seven Townlands in Londonderry Union, 168; 46 *b*, 57 *b*. Ditto of Eight Townlands in Castlederg Union, 185; 107 *b*.

EXTENSION OF TIME of Valuation, refused by Poor Law Commissioners, 289.

"FAIR RENT"; xxxi to xl, xliv to xlvi;—*vide* "*Proportion of Produce to Value*," and "*Value, Test of*."

FARMS, Dairy, 314 *b*;—*vide* "*Grazing Land*."

Farms, Enlarging, System of, 33 *b*, 192 *b*, 193 *b*, 214 *b*, 540 *b*, 559 *b*, 564 *b*.

Farms, Extent of, 29, 30, 65, 77, 78, 143, 152; 17 *b*, 62 *b*, 63 *b*, 78 *b*, 109 *b*, 116 *b*, 147 *b*, 163 *b*, 177 *b*, 185 *b*, 193 *b*, 199 *b*, 200 *b*, 214 *b*, 229 *b*, 233 *b*, 242 *b*, 276 *b*, 294 *b*, 313 *b*, 314 *b*, 324 *b*, 325 *b*, 337 *b*, 434 *b*, 436 *b*, 438 *b*, 439 *b*, 459 *b*, 527 *b*, 541 *b*, 542 *b*;—*vide* 75 *a*; 74 *c* to 85 *c*.

Farms, Produce and Profits of, Estimates of, 29, 194, 203, *note;* 77 *b*, 132 *b*, 138 *b*, 144 *b*, 145 *b*, 170 *b*, 439 *b*, 563 *b*.

Farms, Small, valued equally with Large;—*vide* "*Holdings*."

Farms, Small, valued higher than Large, and why;—*vide* "*Holdings*."

FARMERS, Small, Poverty of, 30, 84; 5 *b*, 200 *b*, 417 *b*, 458 *b*, 468 *b*, 486 *b*.

FARM-HOUSES, how valued, 11, 29, 31, 45, 65, 66, 79, 143, 152, 153; 4 *b*, 5 *b*, 18 *b*, 30 *b*, 32 *b*, 47 *b*, 61 *b*, 78 *b*, 96 *b*, 108 *b*, 116 *b*, 138 *b*, 146 *b*, 153 *b*, 177 *b*, 183 *b*, 192 *b*, 214 *b*, 229 *b*, 233 *b*, 274 *b*, 314 *b*, 325 *b*, 341 *b*, 361 *b*, 409 *b*, 416 *b*, 468 *b*, 484 *b*, 515 *b*, 527 *b*, 532 *b*;—*compare* 88 *c*.

FENCES, Allowance for, 45.

FIELD-BOOK of the County Waterford Valuation, Specimen Sheet of, 297 *b*.

FISHING, Profits from, how far taken into account by Valuator, 146 *b*, 199 *b*.

FLAX-MILLS, how valued, 43 *b*.

FRANCHISE of Burgesses of Corporations, affected by Valuation to Poor Rate, 252, 259; 46 *b*, 357 *b*, 379 *b*, 382 *b*, 388 *b*.

Franchise, Effect of various proposed Qualifications for, considered, liii to xciii;—*vide* "*Qualification*."

Franchise, Qualification for, not taken into account by Valuators, 11, 30, 77, 144; 146 *b*, 176 *b*, 184 *b*, 200 *b*, 230 *b*, 244 *b*, 257 *b*, 295 *b*, 314 *b*, 325 *b*, 326 *b*, 341 *b*, 357 *b*, 409 *b*, 410 *b*, 416 *b*, 435 *b*, 436 *b*, 459 *b*, 527 *b*, 532 *b*, 538 *b*, 543 *b*,—in some degree referred to, 19, 169, 258.

FUEL, Expense of, taken into account in estimating Charges of Farm, 44.

GAS WORKS, how valued, 408 *b*.

GOOD WILL, or Tenant-Right, custom of disposing of, and price paid for it, 44, 152, 164, 235, 208, 216, 220, 229; 17 *b*, 31 *b*, 45 *b*, 95 *b*, 79 *b*, 111 *b*, 132 *b*, 144 *b*, 155 *b*, 176 *b*, 185 *b*, 200 *b*, 201 *b*, 214 *b*, 215 *b*, 243 *b*, 559 *b*; xliii.—Refused to be acknowledged by landlord's agent, 109 *b*.

GRAZING LAND, value of, how calculated, 28; 78 *b*, 145 *b*, 193 *b*, 214 *b*, 277 *b*, 314 *b*, 323 *b*, 342 *b*, 360 *b*, 514 *b*, 541 *b*;—*compare* 85 *c*.

GREENS, Bleaching, Valuation of, 59 *b*.

GRIFFITH, Richard, Esq., Outline of his System of Valuation, 85 *c*.

Griffith's Valuation compared with Valuation to Poor Rate, 58, 157, 161, 165, 170, 176, 185, 224, 247; 14 *b*, 27 *b*, 40 *b*, 57 *b*, 61 *b*, 74 *b*, 103 *b*, 113 *b*, 155 *b*, 257 *b*, 324 *b*, 361 *b*; xl to xliii.

Griffith's Valuation, designed to be made the basis of Valuation for Poor Rate, 147, 155, 160, 178, 194, 198, 233; 1 *b*, 15 *b*, 41 *b*, 75 *b*, 92 *b*, 110 *b*, 151 *b*, 250 *b*.

Griffith's Valuation, how far found available, 43, 46, 148, 151, 152, 196; 4 *b*, 17 *b*, 18 *b*, 30 *b*, 76 *b*, 146 *b*, 149 *b*, 176 *b*, 252 *b*; xl to xlii;—*vide references under* "*Valuators, Documents furnished to.*"

GROUND, Building, how valued, 263; 389 *b*, 390 *b*.

GUARDIANS, Boards of, Minutes of their proceedings;—*vide* "*Minute Books.*"

HASTE IN VALUATION to Poor Rate, causes of, 258.

HIGHER PRICE GIVEN FOR LAND, in consequence of tenants combining other occupations with tillage, 78 *b*, 95 *b*;—*compare* 88 *c*.

HOLDINGS, Large and Small, valued in same proportion, 28, 29, 65, 78, 143, 198, 256; 4 *b*, 17 *b*, 61 *b*, 176 *b*, 213 *b*, 229 *b*, 244 *b*, 254 *b*, 276 *b*, 296 *b*, 360 *b*, 390 *b*, 416 *b*, 434 *b*;—*vide* xliv to xlvi.

Holdings, Large, valued at a lower rate than Small do, 18, 45, 152, 214, 299; 183 *b*, 192 *b*, 199 *b*, 233 *b*, 341 *b*, 409 *b*, 459 *b*, 484 *b*, 515 *b*, 527 *b*, 563 *b*;—*vide* xliv to xlvi.

Holdings, Large, valued at a higher rate than Small, 78 *b*.

Holdings of 10*l*. Electors, Average Area and Valuation of, xlvi to liii, 1 *a* to 28 *a*,—Classifications of Ditto, 3 *a* to 48 *a*; 1 *c* to 60 *c*.

Holdings, Valued to Poor Rate; Classification of according to Extent, 75 *a*.

HOUSES AND LAND valued separately, 11, 31, 45, 66, 79, 256; 4 *b*. 30 *b*, 32 *b*, 78 *b*, 116 *b*, 177 *b*, 183 *b*, 229 *b*, 314 *b*, 325 *b*, 409 *b*, 416 *b*;—*vide References under* "*Farm Houses.*"

Houses, Thatched, Allowance for, 19, 79; 61 *b*, 229 *b* 314 *b*;—*compare* 88 *c*.

Houses in Towns, how valued, 30, 46, 77, 84, 196, 223, 253, 263; 6 *b*, 17 *b*, 32 *b*, 46 *b*, 62 *b*, 78 *b*, 97 *b*, 117 *b*, 138 *b*, 149 *b*, 153 *b*, 169 *b*, 177 *b*, 183 *b*, 192 *b*, 199 *b*, 225 *b*, 229 *b*, 233 *b*, 242 *b*, 252 *b*, 276 *b*, 277 *b*, 295 *b*, 314 *b*, 324 *b*, 326 *b*, 354 *b*, 360 *b*, 377 *b*, 381 *b*, 390 *b*, 410 *b*, 416 *b*, 433 *b*, 457 *b*, 468 *b*, 526 *b*, 531 *b*, 537 *b*, 538 *b*, 539 *b*;—*compare* 88 *c*.

Houses in Towns, Valuation of, nearer to the letting value than in the Rural districts, 30, 77, 196, 223, 253, 263;—and the Evidence *passim*.

Houses, Valuation of, according to Cubic Contents, 88 *c*.

HOUSE-JOBBERS, 356 *b*, 377 *b*, 390 *b*, 538 *b*.

HOUSEHOLDERS (10*l*.) Leaseholders and Freeholders in City of Dublin, classified according to amount of rating, 402 *b*.

INCOME TAX, dread of, in some instances makes Landlords favourable to a Low Valuation, 416 *b*.

INHABITANTS, Average Numbers of, to each Tenement in 50 Unions from whence Returns have been obtained, 74 *a*.—Average number of Acres to each Inhabitant in ditto, *ibid.*

INSPECTOR OF VALUATION proposed to be appointed, 405 *b*.

INSURANCE, allowance for, 19, 31, 45, 66, 143, 151; 47 *b*, 62 *b*. 78 *b*, 116 *b*, 177 *b*, 184 *b*, 229 *b*, 234 *b*, 314 *b*, 457 *b*, 478 *b*, 469 *b*, 527 *b*, 532 *b*;—*vide references under* "*Rate Book.*"

INTEREST, Tenant's, Comparison of Prices paid for, xliii;—*vide* "*Good Will.*"

IRELAND, General Valuation of, outline of the system pursued in; by Richard Griffith, Esq., 85 *c*.

Ireland, List of all the Unions in, with the Area and Population of each, 76 *a*.—Ditto, with the number of Guardians, Date of Declaration, &c, 78 *a*, 79 *a*.

JOINT VALUATORS appointed, 1, 23, 30, 73, 82, 133, 146; 46 *b*, 58 *b*, 105 *b*, 136 *b*, 229 *b*, 309 *b*, 321 *b*, 403 *b*, 433 *b*, 454 *b*, 467 *b*, 526 *b*, 530 *b*, 537 *b*, 540 *b*.

Joint Valuators valued together throughout, 28, 76, 143, 151; 46 *b*, 61 *b*, 229 *b*, 325 *b*, 435 *b*, 458 *b*, 526 *b*, 537 *b*, 540 *b*.

LABOUR, value of, as estimated by Valuators, 28, 45.

LAND, Competition for, 11, 18, 29, 31, 44, 83, 146, 152, 208, 219, 269, 298; 17 *b*, 64 *b*, 97 *b*, 116 *b*, 132 *b*, 144 *b*, 155 *b*, 176 *b*, 184 *b*, 185 *b*, 200 *b*, 230 *b*, 234 *b*, 295 *b*, 314 *b*, 324 *b*, 341 *b*, 359 *b*, 409 *b*, 415 *b*, 435 *b*, 459 *b*, 468 *b*, 515 *b*, 527 *b*, 540 *b*, 543 *b*;—and the Evidence *passim*.

Land, Price of, Higher, in consequence of Tenants combining other occupations with tillage, 78 *b*, 95 *b*;—*compare* 88 *c*.

Land, Price of, rising in Ireland, 220; 184 *b*, 214 *b*, 315 *b*, 435 *b*, 437 *b*, 459 *b*.

Landlords, Valuations for, made available by Valuators for Poor Rate, 109 *b*, 146 *b*.

Leases, Existence of, not regarded in Valuation, 29, 78, 248; 17 *b*, 97 *b*, 109 *b*, 183 *b*, 199 *b*, 213 *b*, 229 *b*, 233 *b*, 294 *b*, 341 *b*, 409 *b*, 410 *b*, 416 *b*, 434 *b*, 468 *b*, 527 *b*, 532 *b*.

Leases, Increased value on account of, 19.

Leases, Prevalent objections to granting them, and gradual discontinuance of the custom, 18, 19, 25, 30, 31, 140, 143, 158, 167, 172, 176, 180, 192, 196, 213, 217, 220, 309, 312; 4 *b*, 32 *b*, 33 *b*, 62 *b*, 64 *b*, 78 *b*, 95 *b*, 97 *b*, 109 *b*, 117 *b*, 132 *b*, 146 *b*, 149 *b*, 170 *b*, 177 *b*, 186 *b*, 193 *b*, 200 *b*, 203 *b*, 214 *b*, 341 *b*, 409 *b*, 410 *b*, 459 *b*, 515 *b*, 532 *b*, 541 *b*, 542 *b*, 543 *b*, 558 *b*, 559 *b*; lxxxix to xci.

Lease, Tenements under, to 10*l*. Electors, proportion of, to Tenements valued to Poor Rate, lxxxix to xci; 71 *a*, 72 *a*, 73 *a*.

Leinster, Unions in, visited, xxvii.—Valuation contrasted with Rent, xxxviii,—Tenants' Interest in, xliv,—Average Area and Valuation of 10*l*. County Electors traced in, xlviii; 2 *a*, 3 *a*,—Classification of ditto, l, lii; 5 *a* to 11 *a*,—Effect of various Qualifications on, lv, lxxiii,—Classification of Tenements valued to Poor Rate in, xci; 54 *a* to 75 *a*.

Letters to and from Poor Law Commissioners, 70; 59 *b*, 115 *b*, 273 *b*, 311 *b*, 312 *b*, 345 *b*, 530 *b*.

Letting, Uncertainty of, Allowance for, 241 *b*, 360 *b*, 388 *b*.

Letting Value, Valuation below;—*vide* "*Valuation.*"

Lists of 10*l*. Registered Electors;—*vide* "*Electors.*"

List of all the Unions in Ireland, with the Area and Population of each, 76 *a*,—Ditto, with Number of Guardians, Date of Declaration, &c., 78 *a*, 79 *a*.

List of Unions visited, with their Area and Population, &c., 1 *a*.

Local Valuations of Towns, compared with Valuation to Poor Rate, 154, 224, 254, 261; 18 *b*, 130 *b*, 261 *b*, 366 *b*, 399 *b*, 416 *b*, 554 *b*;—*vide* "*Town Valuations.*"

Local Valuations of Towns, Higher than Valuations to Poor Rate, 38, 46, 79, 147, 189, 190; 62 *b*, 96 *b*, 130 *b*, 256 *b*;—and the Evidence *passim*. *Vide* "*Town Applotments.*"

Local Valuation of Town lower than Valuation to Poor Rate, instance of, 539 *b*.

Local Valuations, made available for Valuation to Poor Rate, 141, 146; 114 *b*, 345 *b*, 389 *b*;—*vide* "*Town Applotments.*"

Lodges, Bathing, 241 *b*, 360 *b*, 434 *b*.

Lodges, Porters', 213 *b*, 292 *b*.

Machinery in Manufactories and Mills, how valued, 43 *b*, 539 *b*, *note*.

Mallow Union, Valuation of, 469 *b*.

Manufactories, how valued, 48 *b*.

Markets, vicinity to, effect of, 146 *b*, 154 *b*;—*compare* 86 *c*, 87 *c*.

Mills, Valuation of, 151, 308; 43 *b*, 48 *b*, 538 *b*.

Mines, Valuation of, 432 *b*, 435 *b*, 563 *b*.

Minister's Money, Valuation for, in Dublin, defects of, 254, 261.

Minister's Money, Valuation for, compared with Valuation to Poor Rate, &c., 254, 261.

Minute Books of Proceedings of Boards of Guardians,—Extracts from;—*vide the* General Contents, and Index to Local Reports, *under the head of each Union.*

Mode of Valuation;—*vide* "*Valuators,*" and evidence *passim.*

Model Farms;—*vide* "*Standards of Value.*"

Mountain Districts, how valued, 264; 30 *b*, 32 *b*, 47 *b*, 61 *b*, 63 *b*, 146 *b*, 148 *b*, 229 *b*, 243 *b*, 255 *b*, 276 *b*, 295 *b*, 313 *b*, 390 *b*, 532 *b*, 541 *b*, 542 *b*, 543 *b*.

Munster, Unions in, visited, xxvii,—Valuation contrasted with Rent, xxxv,—Tenant's Interest in, xliv,—Average Area and Valuation of 10*l*. County Electors traced in, xlviii; 2 *a*, 3 *a*,—Classification of Ditto, l, lii; 5 *a* to 11 *a*,—Effect of Various Qualifications on, lv, lvii,—Classification of Tenements Valued to Poor Rate in, xc; 54 *a* to 75 *a*.

Net Annual Value, Average of, for each Acre and Inhabitant in Forty-four Unions, from which Returns have been obtained, 80 *a*.

Net Annual Value, Mode of Calculating;—*vide references under* "*Rate Books*" *and* "*Test of Value.*"

Net Annual Value, Returns of, for each Electoral Division in Forty-four Unions, compiled by the Clerks of the Unions, 74 *c* to 85 *c*.

Net Annual Value, Total Amount of, in Forty-four Unions, 80 *a*.

Newry Union, Valuation of, higher than that of Kilkeel, because of the advantage of being near a good market, 146 *b*.

Number of 10*l*. Electors, whose Tenements have been traced in Rate Books, during the progress of the Enquiry, xxviii; 1 *a* to 3 *a*, 49 *a*, 50 *a*.

Objections lodged against Valuation, Classifications of, 285, 299.

Occupation in Common, 264.

Ordnance Survey, how far found available;—*vide references under* "*Valuators, Documents furnished to.*"

Outline of the System pursued in the General Valuation of Ireland, by Richard Griffith, Esq., 85 *c*.

Pasture Land, how valued, 28; 78 *b*, 145 *b*, 193 *b*, 214 *b*, 277 *b*, 314 *b*, 323 *b*, 342 *b*, 360 *b*, 514 *b*, 541 *b*;—*compare* 85 *c*.

Paving and Lighting, Valuations for;—*vide references under* "*Local Valuations,*" *and* "*Town Applotments.*"

Paving and Lighting, Valuation for, in Clonmel, Mode of conducting, 539 *b*.

Permanent Valuation, Remarks on the Principles of, 86 *c*.

Pipe-Water Works, Valuation of, 373 *b*.

Plantations, how considered to affect the Value of Land;—*vide* "*Woods and Plantations.*"

Plantations, Young, 431 *b*.

Police Committee in Londonderry, Constitution of, 45 *b*.

Police Tax, Amount of, 48 *b*.

Police Valuation compared with Valuation to Poor Rate (*Belfast*), 154, 225 *b*;—(*Dublin*) 254, 261, 366 *b*, 399 *b*.

Population of Unions visited, 1 *a*.—Ditto of all the Unions in Ireland, 76 *a*, 78 *a*, 79 *a*.—Ditto of Borough Unions, 77 *a*.

Porters' Lodges, Valuation of, 213 *b*, 292 *b*.

Poverty of Farmers, &c., 30, 84; 5 *b*, 200 *b*, 417 *b*, 458 *b*, 468 *b*, 486 *b*.

Price of Land rising in Ireland, 220; 184 *b*, 214 *b*, 315 *b*, 435 *b*, 437 *b*, 459 *b*.

Private Streets in Cities, 354 *b*, 356 *b*, 377 *b*, 537 *b*.

Produce, Agricultural, how far taken into account by Valuators;—*vide* "*Agricultural Produce.*"

Produce and Profits of Farms, Estimates of;—*vide* "*Farms.*"

Proportion of Produce to Value, 156, 178, 185, 188, 195, 207, 211, 213, 219, 227, 248, 284, 294, 303, 305; 4 *b*, 32 *b*, 63 *b*, 77 *b*, 109 *b*, 116 *b*, 144 *b*, 170 *b*, 183 *b*, 199 *b*, 213 *b*, 234 *b*, 341 *b*, 409 *b*, 458 *b*, 483 *b*, 527 *b*, 532 *b*.

Proportion of Rated Tenements to those ascertained to be under Lease to 10*l*. Electors, lxxxix to xci; 71 *a*, 72 *a*, 73 *a*.

Proportion of Tenements valued at and above certain Amounts to the Population, 73 *a*.

Protest against a Declaration of Rate, on the ground of Imperfection in the Valuation, 142.

Public Houses, Effect of Temperance Movement on, 29; 252 *b*, 275 *b*, 277 *b*, 437 *b*, 459 *b*, 538 *b*, 539 *b*, 540 *b*.

Publication of Valuations to Poor Rate advocated, 253; 356 *b*.

Qualification of Electors, remarks on, 165.

Qualification for the Franchise, *single*, depending on Amount of Rating; effect of, on the present constituency, liii to lvi, xciii; 7 *a* to 28 *a*, 51 *a*.

Qualification for the Franchise, *single*, depending on Excess of Rating above Rent; Effect of on the present constituency, lvi. to lxxxv; 29 *a* to 34 *a*.

Qualification for the Franchise, *double and alternative*, depending on Amount of Rating, or on Excess of Rating

above Rent; Effect of, on the Present Constituency, lvi to lxxxv; 35 *a* to 48 *a*; 1 *c* to 60 *c*.

Qualifications of Valuators, 1, 14, 23, 38, 61, 73, 82, 138, 146, 202, 204, 269, 280, 284, 294, 311; 4 *b*, 16 *b*, 30 *b*, 46 *b*, 60 *b*, 76 *b*, 96 *b*, 108 *b*, 136 *b*, 143 *b*, 152 *b*, 173 *b*, 183 *b*, 199 *b*, 213 *b*, 225 *b*, 229 *b*, 233 *b*, 242 *b*, 253 *b*, 274 *b*, 293 *b*, 313 *b*, 324 *b*, 340 *b*, 353 *b*, 359 *b*, 376 *b*, 409 *b*, 415 *b*, 433 *b*, 457 *b*, 482 *b*, 514 *b*, 526 *b*, 531 *b*, 537 *b*, 557 *b*.

Quality of Soil, how ascertained, 28, 44, 65, 76, 143, 151, 152; 4 *b*, 47 *b*, 61 *b*, 64 *b*, 77 *b*, 109 *b*, 176 *b*, 274 *b*, 314 *b*, 434 *b*, 458 *b*;—*compare* 86 *c*.

Queries used in the prosecution of the Enquiry, ix, xi.

Rack-rent, Definitions of, 10, 84, 152; 4 *b*, 117 *b*, 257 *b*, 323 *b*, 342 *b*.

Rack-rent Repudiated as a criterion of value, 10, 44, 76, 84, 152, 309; 5 *b*, 30 *b*, 47 *b*, 109 *b*, 169 *b*, 176 *b*, 203 *b*, 245 *b*, 274 *b*, 295 *b*, 341 *b*, 410 *b*, 415 *b*, 434 *b*, 458 *b*, 468 *b*, 543 *b*, 544 *b*,—and the Evidence, *passim*;—*compare*, 87 *c*.

Rate Declared, 142; 16 *b*, 43 *b*, 203 *b*, 229 *b*, 273 *b*, 323 *b*, 349 *b*, 351 *b*, 371 *b*, 374 *b*, 432 *b*, 467 *b*, 482 *b*.

Rate, Payment of, allowance to Landlords undertaking, 223.

Rates, Comparison of Landlords' and Tenants', 144.

Rate-Books, mode of filling, 18, 19, 28, 65, 66, 83, 139, 141, 143, 145; 5 *b*, 18 *b*, 31 *b*, 44 *b*, 47 *b*, 62 *b*, 78 *b*, 153 *b*, 177 *b*, 233 *b*, 311 *b*, 312 *b*, 313 *b*, 431 *b*, 468 *b*, 526 *b*, 531 *b*.

Rating, Classifications of 10*l*. Electors according to amount of, 4 *a* to 53 *a*; 1 *c* to 60 *c*.

Rebate, allowed to Landlords undertaking payment of Rate, 225 *b*.

Reductions of Valuation, 4, 9, 150, 193, 253, 259, 260, 285, 299.

Registry Courts, Difference of the Test of Value adopted in, from that of the Valuation to Poor Rate, lxxxvi.

Registry looked to by Landlords in letting, 33 *b*, 62 *b*, 63 *b*, 109 *b*, 177 *b*.

Relation of the Valuation to the Rent;—*vide* "*Comparison*," "*Rentals*," *and* "*Valuation*."

Relation of the Valuation to the Rent, in detail, in Lurgan Union, 47.

Remuneration to Valuators, Amount of, (*Bandon*, £600) 73,—(*Fermoy*, £500) 82,—(*North Dublin*, £510) 251,—(*South Dublin*, £790) 369 *b*,—(*Macroom*, £450) 303,—*Kanturk*, £400) 305,—(*Banbridge*, £250) 2 *b*,—(*Newtown Limavady*, £250) 29 *b*,—(*Londonderry*, £280) 42 *b*,—(*Castlederg*, £160) 104 *b*,—(*Sligo*, £350) 114 *b*,—(*Gorey*, £295. 10*s*.) 138 *b*,—(*Roscrea*,£400) 169 *b*,—(*Ballinasloe*, £300) 175 *b*,—(*Loughrea*, £250) 191 *b*,—(*Gort*, £120) 198 *b*,—(*Dunmanway*, £240), 228 *b*,—(*Listowel*, £280) 232 *b*,—(*Rathdown*, £220) 239 *b*,—(*Naas*, £400) 266 *b*,—(*Dungarvan*, £200) 291 *b*,—(*Drogheda*, £345), 324 *b*,—(*Edenderry*, £300) 338 *b*,—(*Waterford*, £400) 429 *b*,—(*Carrick-on-Suir*, £300) 454 *b*,—(*Newcastle*, £450) 480 *b*,—(*Rathkeale*, £350) 511 *b*,—(*Thurles*, £250) 557 *b*,—(*Rathdrum*, £450) 560 *b*. *The above are the sums agreed upon, either as stated or as accurately as could be calculated from the data in evidence. The sums actually paid, as including charges for Revision, Attendance on Appeals, &c., must in general have considerably exceeded the amounts above stated.*

Remuneration to Valuators objected to by Poor Law Commissioners, 73, 298; 511 *b*.

Remuneration, Insufficient, Resignation of Valuator on the ground of, 298; 511 *b*.

Rent, Amount of, enquired by Valuators, 10, 15, 18, 77, 82, 84, 143, 280; 4 *b*, 30 *b*, 32 *b*, 77 *b*, 193 *b*, 199 *b*, 229 *b*, 233 *b*, 274 *b*, 292 *b*, 313 *b*, 325 *b*, 387 *b*, 388 *b*, 409 *b*, 415 *b*, 468 *b*, 484 *b*, 514 *b*, 526 *b*, 531 *b*, 537 *b*.

Rent, causes of the Variation of, in proportion to Value, &c., xxxii, xl.

Rent compared with Valuation;—*vide* "*Comparison*," "*Rentals*," *and* "*Valuation*."

Rent, not adopted as a criterion of Value, 1, 14, 18, 28, 29, 43, 76, 84, 143, 151, 309; 30 *b*, 61 *b*, 108 *b*, 199 *b*, 323 *b*, 386 *b*, 415 *b*, 434 *b*, 438 *b*, 458 *b*, 468 *b*, 514, *b*, 527 *b*, 532 *b*; xliv to xlvi.

Rent, Proportion of, to Valuation for Poor Rate, xxxiii to xl.

Rent sometimes double the Value, 84; 169 *b*.

Rent, sometimes four times the Value, 84.

Rents of Borough Electors (10*l*.), Classification of, 52 *a*, 53 *a*.

Rents of County Electors (10*l*.), Classifications of, 29 *a* to 48 *a*; 1 *c* to 60 *c*.

Rentals, Difficulty of obtaining; or ascertaining Rent, 1, 16, 65, 84, 143, 150, 152, 161, 165, 181, 185, 208, 225, 311,—and the Evidence, *passim*.

Rentals, in detailed Lists, compared with Valuation to Poor Rate, 86, 186, 224; 19 *b*, 70 *b*, 127 *b*, 161 *b*, 182 *b*, 190 *b*, 197 *b*, 220 *b*, 286 *b*, 306 *b*, 318 *b*, 335 *b*, 362 *b*, 396 *b*, 422 *b*, 439 *b*, 452 *b*, 477 *b*, 493 *b*, 521 *b*, 552 *b*, 556 *b*, 569 *b*.

Repairs, Allowance for, 31, 45, 66, 79, 144, 151; 47 *b*, 62 *b*, 78 *b*, 116 *b*, 177 *b*, 184 *b*, 229 *b*, 234 *b*, 276 *b*, 314 *b*, 324 *b*, 354 *b*, 386 *b*, 416 *b*, 458 *b*, 527 *b*, 532 *b*.

Reports of Valuation Committees;—*vide* "*Committees*."

Returns from Clerks of Unions, 61 *c* to 85 *c*. Abstracts, Summaries, Classifications, and Averages of ditto, lxxxvi to xci; 54 *a* to 80 *a*;—*vide* Index to Local Reports.

Revision, Alterations of Value upon, Comparative Statement of numbers raised and lowered, 4, 9, 150, 193, 253, 259, 260, 285, 299.

Revision of Valuation, Effects of, on different classes of houses in towns, 253, 260.

Revision of Valuation, Proceedings relative to;—*vide* "*Valuation*."

Revising Valuator, Duties of, as defined by Board of Guardians of Cork Union, 408 *b*;—*vide* "*Supervisor*."

Revising Valuators Appointed, 253, 260, 267; 351 *b*, 408 *b*.

Roads, Distance from, abatement in value on account of, 219.

Roads, Turnpike, Valuation of, 279 *b*.

Rundeal, Occupation by, 264; 390 *b*.

Rural Unions, and Rural Districts of Borough Unions, Classifications and Averages of Tenements valued to Poor Rate in, 55 *a*, 58 *a*, 61 *a*, 64 *a*, 65 *a*, 67 *a*, 69 *a*, 71 *a*, 74 *a*, 75 *a*, 77 *a*, 80 *a*.

Scale of Prices adopted by Valuators, 19, 30; 4 *b*, 30 *b*, 109 *b*, 145 *b*, 229 *b*, 458 *b*, 527 *b*.

Scale of Valuation, xxviii.

Scariff Union, Dissensions relative to the Valuation of, 62 to 69.

Sea-coast, Land in the vicinity of, increased in value, on account of the facilities for obtaining manure, 78, 281; 146 *b*, 147 *b*, 199 *b*, 438 *b*;—*compare* 86 *c*.

Sherrard's Valuation, Dublin, compared with Valuation to Poor Rate, &c., 254, 261; defective, 353 *b*.

Shops, Rent of, compared with Valuation of Houses of which they form a part, 365 *b*, 396 *b*.

Shop-streets, 151; 356 *b*, 377 *b*, 384 *b*, 390 *b*, 538 *b*, 543 *b*; —*compare* 88 *c*.

Small Farms, objections of Landlords to;—*vide* "*Consolidation*."

Small Proprietors exact higher rents than large, 4 *b*, 32 *b*, 63 *b*, 77 *b*, 97 *b*, 144 *b*.

Small Tenements, Valuation of, Remarks on, xliv.

Soil, Quality of, how ascertained, 28, 44, 65, 76, 143, 151, 152; 4 *b*, 47 *b*, 61 *b*, 64 *b*, 77 *b*, 109 *b*, 176 *b*, 274 *b*, 314 *b*, 434 *b*, 458 *b*;—*compare* 86 *c*.

Solvent Tenant;—*vide* "*Proportion of Produce to Value*," *and* "*Test of Value*."

Specimen Valuations of Rural Districts presented to Board of North Dublin Union, 358 *b*.

Standard of Value, remarks relative to, 138.

Standards of Value, particular Farms, or estimates of produce, adopted as, 23, 28, 77, 78, 151; 30 *b*, 32 *b*, 77 *b*.

Streets, Private, 354 *b*, 356 *b*, 377 *b*, 537 *b*.

Streets, Shop;—*vide* "*Shop Streets*."

Suburbs of Dublin, houses in, 356 *b*.

Suggestions as to Valuation received by Board of Guardians, 404 *b*.

Superintendents joined with Valuators in Valuation to Poor Rate, 403 *b*.

Supervisor of Rates proposed to be appointed, 373 *b*; his duties defined, *ibid*;—*vide* "*Revising Valuator*."

Surveying usual charges for, 249 *b*.

Temperance Movement, effect of, on Public Houses, 29; 252 *b*, 275 *b*, 277 *b*, 437 *b*, 459 *b*, 538 *b*, 539 *b*, 540 *b*.

Tenant's Beneficial Interest, as estimated by Valuators and others;—*vide* "*Beneficial Interest.*"

Tenant's Interest, comparison of Prices paid for, xliii;—*vide* "*Good-Will.*"

Tenant-Right;—*vide* "*Good-Will.*"

Tendency to a Low Valuation, 3, 29, 30, 31, 46, 61 to 69, 76, 154, 230, 236, 270, 281, 285, 289, 299, 303, 306; 3 *b*, 5 *b*, 6 *b*, 18 *b*, 34 *b*, 48 *b*, 193 *b*, 230 *b*, 234 *b*, 244 *b*, 252 *b*, 276 *b*, 314 *b*, 326 *b*, 355 *b*, 409 *b*, 416 *b*, 435 *b*, 468 *b*, 515 *b*, 527 *b*, 532 *b*; xxxi.

Tenders for Valuation, 104 *b*, 136 *b*, 142 *b*, 251 *b*, 266 *b*, 557 *b*, 561 *b*.

Tenement, Average Number of Acres to each, in Fifty Unions from which Returns have been made, 74 *a*—Average Number of Inhabitants to ditto, *ibid.*

Tenements valued at and above certain amounts, Proportion of, to the Population, 73 *a*.

Tenements valued to Poor Rate, Classifications of, in Abstracts and Summaries, lxxxvi to xci. 54 *a* to 80 *a*,—Ditto in Detail, 61 *c* to 85 *c*;—*vide* General Contents, *and* Index to Local Reports.

Tenure, Nature and Duration of, 11, 31, 45, 78, 143, 153; 4 *b*, 17 *b*, 18 *b*, 31 *b*, 33 *b*, 46 *b*, 48 *b*, 97 *b*, 111 *b*, 155 *b*, 176 *b*, 184 *b*, 185 *b*, 192 *b*, 200 *b*, 203 *b*, 214 *b*, 230 *b*, 234 *b*, 242 *b*, 254 *b*, 295 *b*, 296 *b*, 325 *b*, 341 *b*, 342 *b*, 390 *b*, 409 *b*, 410 *b*, 436 *b*, 438 *b*, 468 *b*, 527 *b*, 532 *b*, 541 *b*, 542 *b*, 558 *b*, 559 *b*, 564 *b*.

Test of Value;—*vide* "*Value.*"

Thatched Houses, allowance for, 19, 79; 61 *b*, 229 *b*, 314 *b*;—*compare* 88 *c*.

Thatched Houses rob the Farmer, 79.

Time Occupied in Valuation of the several Unions, 1, 13, 17, 30, 76, 83, 141, 150, 198, 251, 258, 303; 29 *b*, 42 *b*, 105 *b*, 131 *b*, 136 *b*, 146 *b*, 191 *b*, 198 *b*, 228 *b*, 313 *b*, 338 *b*, 410 *b*, 414 *b*, 430 *b*, 480 *b*, 512 *b*, 526 *b*, 557 *b*, 560 *b*.

Tithe-Composition Act, Valuation of County Waterford under, in 1834—438 *b*.

Tolls and Customs, Valuation of, 531 *b*, 532 *b*.

Town Applotments, 38, 46, 79, 140, 147, 154, 161, 169, 189, 190, 224, 254, 261; 1 *b*, 19 *b*, 41 *b*, 62 *b*, 96 *b*, 114 *b*, 116 *b*, 130 *b*, 184 *b*, 225 *b*, 226 *b*, 252 *b*, 256 *b*, 345 *b*, 366 *b*, 399 *b*, 416 *b*, 457 *b*, 537 *b*, 539 *b*, 554 *b*, 555 *b*, 556 *b*.

Town Valuation of Belfast Union proposed to be compiled from Mr. Griffith's and from the Police Valuation, 146.

Towns, Valuation of, xci to xciii;—*vide* "*Houses.*"

Town-Parks, and land in the vicinity of towns, more highly valued, 11, 30, 31, 65, 84, 143, 152; 32 *b*, 154 *b*, 155 *b*, 201 *b*, 253 *b*, 254 *b*, 274 *b*, 277 *b*, 294 *b*, 323 *b*, 326 *b*, 342 *b*, 436 *b*, 543 *b*;—*compare* 86 *c*.

Trial of Candidate Valuators previous to final appointment, 74.

Turf-Bog, how valued, 93 *b*, 256 *b*, 279 *b*.

Turnpike Roads, valuation of, 272 *b*.

Ulster, Unions in, Visited, xxvii,—Valuation as contrasted with Rent, xxxiii,—Tenant-Right in, *ibid.* and xliii,—Average Area and Valuations of Holdings of 10*l*. County Electors traced in, xlvii; 2 *a*, 3 *a*,—Classification of ditto, xlix, li; 5 *a* to 10 *a*,—Effect of Various Qualifications on, liv, lxxviii,—Classification of Tenements Valued to Poor Rate in, lxxxix; 54 *a* to 75 *a*.

Uncertainty of letting, Allowance for, 241 *b*, 360 *b*, 388 *b*.

Union of average Extent, Estimate of time required for Valuation of, 249 *b*.

Unions in Ireland, List of all, with the Area and Population of each, 76 *a*,—Ditto, with Number of Guardians, Date of Declaration, &c., 78 *a*, 79 *a*.

Unions Visited in the course of the Enquiry, iii, xx, xxvii; 1 *a*.

Valuation, Alteration of, Refusal of valuators to approve of, 2, 239.

Valuation of Canals, 175 *b*, 279 *b*, 341 *b*.

Valuation, Committees of;—*vide* "*Committees.*"

Valuation (to Poor Rate), Compared with other Valuations and with the Rent;—*vide* "*Comparison,*" "*Electors, Lists of,*" "*Local Valuations,*" and "*Rentals.*"

Valuations for County Cess, 83, 140, 149, 143;—*vide* "*County Cess.*"

Valuations, Experimental, 168, 184; 46 *b*, 57 *b*, 107 *b*.

Valuation, General, of Ireland, Outline of the system pursued in, 85 *c*.

Valuation, General, of Ireland, how far available for Valuation to Poor Rate;—*vide* "*Griffith's Valuation.*"

Valuation of Grazing Land, 28; 78 *b*, 145 *b*, 193 *b*, 214 *b*, 277 *b*, 314 *b*, 323 *b*, 342 *b*, 360 *b*, 514 *b*, 541 *b*.

Valuation, Inspector of, proposed to be appointed, 405 *b*.

Valuations for Landlords, made available for Valuation to Poor Rate, 109 *b*, 146 *b*.

Valuation made on supposition that land was let from year to year, 29, 78, 248; 17 *b*, 97 *b*, 109 *b*, 183 *b*, 199 *b*, 213 *b*, 229 *b*, 233 *b*, 294 *b*, 341 *b*, 409 *b*, 410 *b*, 416 *b*, 434 *b*, 468 *b*, 527 *b*, 532 *b*.

Valuation of Mills, Manufactories, and Machinery, 151, 308; 43 *b*, 48 *b*, 538 *b*, *note*.

Valuation of Mines, 432 *b*, 435 *b*, 563 *b*.

Valuation for Ministers' Money in Dublin, defects of, 254, 261,—compared with Valuation to Poor Rate, *ibid.*

Valuation of Mountain Districts, 264; 30 *b*, 32 *b*, 47 *b*, 61 *b*, 63 *b*, 146 *b*, 148 *b*, 229 *b*, 243 *b*, 255 *b*, 276 *b*, 295 *b*, 313 *b*, 390 *b*, 532 *b*, 541 *b*, 542 *b*, 543 *b*.

Valuation for Paving and Lighting; and for Police;—*vide* "*Local Valuations,*" *and* "*Town Applotments.*"

Valuation, Permanent, Remarks on the principle of, 86 *c*.

Valuation of Pipe Water-works, 373 *b*.

Valuation of Plantations;—*vide* "*Woods.*"

Valuation (to Poor Rate) occasionally equal to or above the Rent, and why, 19, 46, 76, 77, 84, 157, 167, 198, 202, *note*, 205, 219, 226, 228, 242, 285; 4 *b*, 17 *b*, 32 *b*, 34 *b*, 45 *b*, 48 *b*, 144 *b*, 147 *b*, 153 *b*, 155 *b*, 178 *b*, 229 *b*, 314 *b*, 416 *b*, 485 *b*.

Valuation (to Poor Rate) generally lower than Rent, 10, 18, 29, 31, 44, 65, 69, 74, 78, 82, 132, 134, 151, 152, 161, 191, 205, 208, 219, 226, 228, 240, 254, 261, 273, 275, 281, 285, 295, 301, 309; 45 *b*, 61 *b*, 95 *b*, 116 *b*, 132 *b*, 137 *b*, 139 *b*, 144 *b*, 169 *b*, 176 *b*, 184 *b*, 185 *b*, 200 *b*, 203 *b*, 214 *b*, 229 *b*, 256 *b*, 295 *b*, 354 *b*, 355 *b*, 358 *b*, 380 *b*, 409 *b*, 416 *b*, 434 *b*, 436 *b*, 438 *b*, 457 *b*, 459 *b*, 468 *b*, 485 *b*, 515 *b*, 532 *b*, 537 *b*, 541 *b*, 543 *b*, 544 *b*, 556 *b*, 558 *b*, 559 *b*, 563 *b*, 564 *b*.

Valuation Proceedings, usual course of, xxix.

Valuation, Revision of, 2, 17, 25, 30, 40, 45, 46, 66, 75, 83, 141, 151, 157, 188, 211, 225, 227, 233, 236, 239, 245, 249, 252, 259, 264, 294, 305; 3 *b*, 29 *b*, 43 *b*, 60 *b*, 94 *b*, 96 *b*, 105 *b*, 116 *b*, 131 *b*, 137 *b*, 148 *b*, 177 *b*, 191 *b*, 200 *b*, 228 *b*, 234 *b*, 241 *b*, 252 *b*, 266 *b*, 277 *b*, 279 *b*, 295 *b*, 310 *b*, 314 *b*, 323 *b*, 325 *b*, 339 *b*, 349 *b*, 355 *b*, 357 *b*, 358 *b*, 372 *b*, 378 *b*, 379 *b*, 380 *b*, 382 *b*, 383 *b*, 385 *b*, 386 *b*, 387 *b*, 390 *b*, 400 *b*, 410 *b*, 435 *b*, 436 *b*, 437 *b*, 456 *b*, 466 *b*, 513 *b*, 514 *b*, 531 *b*, 532 *b*, 540 *b*, 558 *b*, 561 *b*; xxx.

Valuation to Poor-rate, Satisfactory, 13, 17, 19, 31, 42, 157, 199, 211, 214, 228, 231, 242, 259, 270; 16 *b*, 18 *b*, 64 *b*, 95 *b*, 111 *b*, 132 *b*, 149 *b*, 155 *b*, 177 *b*, 191 *b*, 200 *b*, 203 *b*, 240 *b*, 245 *b*, 295 *b*, 315 *b*, 342 *b*, 371 *b*, 407 *b*, 414 *b*, 417 *b*, 436 *b*, 459 *b*, 543 *b*, 561 *b*, 564 *b*; xxxi.

Valuation, Scale of, xxviii.

Valuation, Tenders for, 104 *b*, 136 *b*, 142 *b*, 251 *b*, 266 *b*, 557 *b*, 561 *b*.

Valuation, Time occupied or agreed to be occupied in, (*Balrothery*, 2 valuators, nine months,) 1, 13,—(*Longford*, 1 valuator, fifteen months,) 17,—(*Parsonstown*, 2 valuators, ten months,) 30,—(*Bandon*, 3 valuators, fifteen months,) 76—(*Fermoy*, 3 valuators, twelve months,) 83,—(*Clonmel, rural portion*, 2 valuators, twelve months,) 141,—(*Belfast*, 3 valuators, eight months.) 150,—(*Cootehill*, 1 valuator, four months,) 198,—(*North Dublin*, 2 valuators, three months,) 251,—(*South Dublin*, 2 valuators, three months,) 258,—(*Macroom*, 3 valuators, twelve months,) 303;—(*Newtown Limavady*, 1 valuator, nine months,) 29 *b*,—(*Londonderry*, 2 valuators, ten months,) 42 *b*,—(*Castlederg*, 2 valuators, eleven months,) 105 *b*,—(*Tipperary*, 1 valuator, fifteen months,) 131 *b*,—(*Gorey*, 2 valuators, seven months,) 136 *b*,—(*Kilkeel*, 1 valuator, six months,) 146 *b*,—(*Loughrea*, 1 valuator, eleven months,) 191 *b*,—(*Gort*, 1 valuator, twelve months,) 198 *b*,—(*Dunmanaway*, 3 valuators, ten months,) 228 *b*,—(*Lismore*, 2 valuators, twelve months,) 313 *b*,—(*Edenderry*, 1 valuator, twelve months,) 338 *b*,—(*Cork*, 12 valuators, four months,) 410 *b*,—(*Limerick*, 1 valuator, fourteen months,) 414 *b*,—(*Waterford*, 4 valuators, five months,) 430 *b*,—(*Newcastle*, 1 valuator, nine months,)

480 *b*,—(*Rathkeale*, 1 valuator, fifteen months,) 512 *b*,—(*Macroom*, 3 valuators, twelve months,) 526 *b*,—(*Thurles*, 1 valuator, twelve months,) 557 *b*,—(*Rathdrum*, 1 valuator, nine months,) 560 *b*.—*The above are the periods agreed upon, or actually employed upon the valuation, as accurately as could be collected from the data in evidence; but in many cases an extension of time was granted; in others, the revision of the valuation occupied several months in addition to the periods above stated.*

Valuation of Tolls and Customs, 531 *b*, 532 *b*.

Valuation of Turf-bogs, 93 *b*, 256 *b*, 279 *b*.

VALUATORS, Advertisements for, 2 *b*, 232 *b*, 250 *b*, 430 *b*, 454 *b*.

Valuators, Appointment of, 1, 14, 23, 38, 61, 73, 82, 138, 146; 2 *b*, 16 *b*, 29 *b*, 42 *b*, 58 *b*, 75 *b*, 93 *b*, 105 *b*, 114 *b*, 131 *b*, 136 *b*, 142 *b*, 152 *b*, 169 *b*, 175 *b*, 183 *b*, 191 *b*, 198 *b*, 203 *b*, 213 *b*, 228 *b*, 232 *b*, 239 *b*, 251 *b*, 266 *b*, 291 *b*, 308 *b*, 321 *b*, 338 *b*, 346 *b*, 369 *b*, 403 *b*, 408 *b*, 413 *b*, 429 *b*, 454 *b*, 464 *b*, 480 *b*, 511 *b*, 526 *b*, 530 *b*, 557 *b*, 560 *b*.

Valuators, Appointment of, referred to Poor Law Commissioners, 251; 265 *b*, 345 *b*.

Valuators, Appointment of, by Ballot, negatived by Poor Law Commissioners, 280; 429 *b*.

Valuators, Assistant, Employed, 10, 18, 38, 43, 155, 251, 258, 289; 4 *b*, 17 *b*, 32 *b*, 136 *b*, 143 *b*, 192 *b*, 225 *b*, 239 *b*, 275 *b*, 293 *b*, 308 *b*, 321 *b*, 346 *b*, 353 *b*, 358 *b*, 369 *b*, 379 *b*, 465 *b*, 562 *b*.

Valuators, Candidate, Trial of, previous to appointment, 74.

Valuators, Documents furnished to, 1, 14, 23, 38, 65, 73, 83, 138, 148, 281, 287; 4 *b*, 17 *b*, 29 *b*, 46 *b*, 60 *b*, 76 *b*, 96 *b*, 108 *b*, 116 *b*, 143 *b*, 152 *b*, 176 *b*, 183 *b*, 199 *b*, 213 *b*, 229 *b*, 233 *b*, 240 *b*, 252 *b*, 275 *b*, 294 *b*, 313 *b*, 325 *b*, 353 *b*, 377 *b*, 409 *b*, 415 *b*, 433 *b*, 434 *b*, 458 *b*, 467 *b*, 483 *b*, 514 *b*, 526 *b*, 531 *b*, 537 *b*, 557 *b*.

Valuators, Evidence of;—*vide* GENERAL CONTENTS, *and* INDEX TO LOCAL REPORTS, *under the head of each Union.*

Valuators, Joint, 1, 23, 30, 73, 82, 138, 146; 46 *b*, 58 *b*, 105 *b*, 136 *b*, 229 *b*, 309 *b*, 321 *b*, 403 *b*, 433 *b*, 454 *b*, 467 *b*, 526 *b*, 530 *b*, 537 *b*, 540 *b*.

Valuators, Joint, valued jointly throughout, 28, 76, 143, 151; 46 *b*, 61 *b*, 229 *b*, 325 *b*, 435 *b*, 458 *b*, 526 *b*, 537 *b*, 540 *b*.

Valuators, Professional; or of previous practical experience in Valuing Land, 1, 14, 23, 38, 202, 204, 269, 294, 311; 4 *b*, 16 *b*, 30 *b*, 46 *b*, 60 *b*, 76 *b*, 96 *b*, 108 *b*, 136 *b*, 143 *b*, 152 *b*, 173 *b*, 183 *b*, 225 *b*, 243 *b*, 274 *b*, 293 *b*, 313 *b*, 340 *b*, 353 *b*, 359 *b*, 376 *b*, 409 *b*, 415 *b*, 433 *b*, 457 *b*, 482 *b*, 526 *b*, 531 *b*, 557 *b*.

Valuators, *non*-professional 61, 73, 82, 138, 146, 280, 284; 60 *b*, 199 *b*, 213 *b*, 229 *b*, 233 *b*, 253 *b*, 324 *b*, 409 *b*, 433 *b*, 457 *b*, 514 *b*, 526 *b*, 531 *b*, 537 *b*. *The non-professional valuators were, with very few exceptions, farmers.*

Valuators, Remuneration paid to;—*vide* "*Remuneration.*"

Valuators, Revising, Appointed, 253, 260, 267; 351 *b*, 408 *b*.

Valuators, Revising, Duties of, as defined by Board of Guardians of Cork Union, 408 *b*;—*vide* "*Supervisor.*"

VALUE, Alterations of, upon Revision, Comparative Statements of Numbers raised and lowered, 4, 9, 150, 193, 253, 259, 260, 285, 299.

Value, Annual, Net and Gross, Returns of made by the Clerks of Unions, 74 *c* to 85 *c*.—Abstracts and Averages of ditto, 80 *a*.

Value of Land, "Commercial," 88 *c*.

Value, Test of, adopted by Valuators and others:—xxxi to xl.—Definitions of ditto, viz.—("What a person might pay, supposing him to have a reasonable remuneration for his labour, time, and capital," *Mr. Morris, Valuator*) 10.—(The same, "keeping the land in condition," *Mr. Dillon*) 11.—("What a solvent tenant could afford to pay for it, and live like a Christian, eating animal food sometimes," *Mr. Moran*) *ib.*—("What a solvent tenant could pay with ease, applying himself industriously to the cultivation of the land," giving "himself and family milk, butter, potatoes, and occasionally meat," *Mr. Wallace, Valuator*) 18.—("What a tenant could afford to pay, living decently, having potatoes, milk, butter, occasionally bacon, for self and family; warm, comfortable clothing, and a comfortable house," *Messrs. Abbott and Mitchell, Valuators*) 29.—(Same; *Mr. O'Driscoll*) 31.—("What would give the tenant interest for his capital laid out, and regular wages for himself and family, if they do the work, and 10*s*. per acre a-year, over and above, to lay by," *Mr. Whiteside, Valuator*) 45.—("What would allow the tenant potatoes, milk, and butter every day, and meat two or three times a-week," *Mr. Sampson, Valuator*) 65.—("Made the thing his own case; what he himself would undertake to pay."—"Rent at which it might be let, landlord to run no chances," *Mr. Sealy, Valuator*) 78.—("What the landlord, in point of duty, ought to take," *Mr. O'Brien, Valuator*) 84.—("What it would be worth to a solvent tenant, who would pay all his engagements, and live by the land—supposing him to have good bread and milk every day for himself, and meat two or three times a-week, and comfortable clothing, and to be able to pay priest and minister," *Messrs. Keatinge and Egan, Valuators*) 143,—("What a solvent tenant would pay, reserving reasonable remuneration for capital, time, and labour," *Mr. Orr, Valuator*) 152.—("One-fourth of gross produce,"—"That the tenant should have good food and clothing, and support his family," *Mr. J. Wilson, Valuator*) 4 *b*, 5 *b*.—("A solvent tenant is one who would pay his rent without being in arrear, and living comfortably," *Mr. M'Arthur, Valuator*) 17 *b*.—("What a tenant is able to pay regularly, as it becomes due, and live comfortably out of the land," *Mr. Fisher, Valuator*) 31 *b*.—("One-fourth of gross produce, and one-third on lands of inferior quality," *The same*) 32 *b*.—("What a farmer, taking the land to live by it, could fairly pay," *Messrs. Lithgow and Thompson, Valuators*) 47 *b*.—("What tenant could pay, after supporting a family respectably," *Mr. Cathcart, Valuator*) 61 *b*.—("One-third of produce on good land," *Mr. Arthur, Valuator*) 63 *b*.—("One-fourth or one-fifth of produce to the farmer, besides the wages of his labour," *Mr. Morton, Valuator*) 77 *b*.—("Considers a solvent tenant a man who supports himself, according to his condition, out of the produce of the farm, pays the rent and taxes and dues upon the farm, and keeps it in the state in which he got it, if he does not improve it," *Mr. R. Wilson, Valuator*) 96 *b*.—("30*l*. for every 100*l*. of produce in small farms, not immediately near towns," *Mr. Montgomery, Valuator*) 109 *b*.—("One-third of produce, allowing one-third for rent and one-third for outlay," *Mr. Hughes, Valuator*) 116 *b*.—(The same; *Mr. Scroope, Valuator*) 170 *b*.—(The same; *Mr. Hughes, Valuator*) 183 *b*.—("By a solvent tenant, means one who could pay his rent punctually and support his family comfortably off the land, according to his condition in life," *Mr. Walsh, Valuator*) 192 *b*.—("Rent should not, at the utmost, exceed two-fifths of produce," *Mr. Bell, Valuator*) 199 *b*.—("One-half of *net* produce," *Mr. Gaffney, Valuator*) 213 *b*.—("What the tenant could afford to pay, and fairly live by," *Mr. Pattison, Valuator*) 229 *b*.—("Fair and reasonable rent, calculated on average rents for the last 10 or 20 years, paid by tenants able to meet their demands,"—"one-third of produce," *Mr. O'Brien, Valuator*) 233 *b*, 234 *b*.—("What would allow an industrious man who holds from 10 to 20 acres to retain from the produce of his farm as much above his rent as would enable him to live comfortably, eat meat three times a week, and lay by something as a provision for his younger children," *Mr. Barrett, Guardian*) 257 *b*.—("What a solvent tenant could pay, supporting himself and his family comfortably, say, giving them meat twice a-week," *Mr. Langley, Valuator*) 294 *b*.—("What a solvent tenant could afford to pay, and support his family; say, give them a bit of meat once or twice a-week, on a farm of from 20 to 30 acres," *Mr. Waters, Valuator*) 314 *b*.—("88 per cent. of one-third of probable produce," *Mr. Bracken, Valuator*) 341 *b*.—"One-third of produce," *Messrs. Halanan and Ahern, Valuators*) 409 *b*.—("What leaves the tenant enough of the produce of the land for the comfortable subsistence of himself and his family; on 10 acres of land, enough of potatoes and milk through the year, with a pig to kill for bacon," *Mr. Creaghe, Valuator*) 415 *b*.—("What a solvent tenant could pay, and live by the land as a tenant of his class ought to live; say on a farm of 25 to 40 acres, have meat on Sunday, and once a-week besides, and have his family decently clothed," *Mr. Lymberry, Valuator*) 435 *b*.—("What would allow the tenant and his family to eat meat once or twice a-week, and be clothed in comfortable clothes, suited to persons in their class of life," *Mr. Walsh, Valuator*) 458 *b*.—("Two-thirds of Rack-rent," *Mr. Roche, Valuator*) 468 *b*.—("One-third of produce," *Mr. W. Wilson, Valuator*) 483 *b*.—("By a solvent tenant, means a tenant who pays his rent, and can continue to pay it, and live by the land," *Mr. Potter, Valuator*) 515 *b*.—("One-third of produce," *Messrs. Murphy and Sheehan, Valuators*) 532 *b*.—("10 per cent. under letting value," *Mr. Johnston, Valuator*) 563 *b*;—*vide references under Proportion of Produce to Value.*"

Value, Test of, Effect of the application of, to large and small farms, xliv to xlvi.

Variation of Boundaries, under different Acts, 224.

Vicinity of Dublin, Classification of Property in the, 263; 389 *b*.

Vicinity to Towns and Cities, Effect of, on Value of Land, 11, 30, 31, 65, 84, 143, 152; 32 *b*, 154 *b*, 155 *b*, 201 *b*, 253 *b*, 254 *b*, 274 *b*, 294 *b*, 323 *b*, 326 *b*, 342 *b*, 436 *b*, 543 *b*;—*compare* 86 *c*.

Villa Property, how valued, 229, 256, 281, 285; 146 *b*, 225 *b*, 243 *b*, 359 *b*, 360 *b*, 435 *b*, 542 *b*;—*vide* "*Demesnes*" *and* "*Woods*."

War, Rents on leases granted during the, much above the value, 43, 77.

War-prices, small holdings now up to, 184 *b*, 214 *b*.

Waterford County Valuation, made the basis of Valuation for Poor Rate in Dungarvan Union, 239;—Mode of proceeding with ditto, 296 *b*;—Specimen Sheet from a Field-book of ditto, 297 *b*;—Compared with Valuation to Poor Rate, 296 *b*, 297 *b*.

Woods and Plantations, how valued, 30, 146, 151, 219; 192 *b*, 200 *b*, 213 *b*, 256 *b*, 405 *b*, 431 *b*, 435 *b*.

Woods and Plantations, Queries relative to the valuation of, referred to Poor Law Commissioners, 405 *b*.

Young Plantations, Valuation of, 431.

[*The Appendix to Second Report, Nos. V. and VI., and the "Summary and Classification of 10l. Electors" (being pp. 1 a to 29 a) are to be cancelled in binding up the volumes, as they are reprinted, in an amended form, in other places.*]

London: Printed by William Clowes and Sons, Stamford Street,
For Her Majesty's Stationery Office.

REPORTS

RELATIVE TO THE

VALUATIONS FOR POOR RATES,

AND TO THE

REGISTERED ELECTIVE FRANCHISE,

IN IRELAND.

LONDON:

PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,

FOR HER MAJESTY'S STATIONERY OFFICE.

1841.

CONTENTS.

		Page
REPORT		iii
Appendix A.		viii
Appendix B.		ix
Appendix C.		xi
Supplement to Appendix D.—Lurgan		xiii
LOCAL REPORTS:—		
Balrothery	These five Unions have been already distributed.	1
Longford		14
Parsonstown		23
Lurgan		38
Scariff		61

GENERAL REPORT.

TO VISCOUNT MORPETH.

My Lord,

General Report.

In pursuance of your Lordship's desire, we have inquired into the state of the valuations under the Poor Relief Act, 1 and 2 Vict. c. 56, and the manner in which they have been prepared; and, wherever we found it possible, we have compared them with the lists of electors registered under the Reform Act.

1 and 2 Vict. c. 76.

2 and 3 Will. IV. c. 88.

The imperfect state of completion in which we frequently found the valuation-books, and the shortness of the time which we have been able to devote to the investigation, prevented us from proceeding with the inquiry in as many Unions as we could have desired. We have prepared a separate Report upon each Union which was in a state to be inspected, and which we found it possible to visit. Those Reports are now completed, and, in conclusion, we beg leave to submit to your Lordship some general remarks.

The Unions which we have visited are the following:—

Unions visited.

	Counties.
Balrothery	Co. Dublin.
Longford	Longford.
Parsonstown	King's Co.
Lurgan	Counties Armagh, Down, Antrim.
Scariff	Co. Clare.
Clonmell	County Tipperary.
Carrick	Co. Tipperary, Co. Waterford, and Co. Kilkenny.
Bandon	Co. Cork.
Fermoy	Co. Cork.
Belfast	Co. Down and Co. Antrim.

Inquiries directed to rural districts.

We have directed our attention chiefly to rural districts.

Queries made use of.

We add in an Appendix a list of the queries which we made use of for the purpose of the Inquiry, See App. B. and C.

We inspected the rate-books and the minute-books of the Boards of Guardians, and we extracted the various resolutions passed in each Union with reference to valuation.* We have already detailed in our separate Reports the proceedings of the several Unions in framing their valuations. Besides the Unions above enumerated, as those which we visited, we had also an opportunity, with reference to the Union of Naas, and the rural districts of North and South Dublin, of examining the valuator who had been employed.

Proceedings of boards of guardians with reference to valuation.

The proceedings with reference to valuation bear some traces of uniformity in all the Unions, showing that they have been the result of suggestions of the Poor Law Commissioners followed, more or less closely, in each Union.

The general course followed, was to appoint a committee, of 3 or more guardians, to inquire into existing surveys and valuations, and to report whether they were available, or sufficient, for the purposes of the poor rate.

The committees so appointed, in all the Unions which we visited, came finally to the resolution that the existing surveys and valuations were insufficient; and that new valuations were necessary.

Valuators not, in general, surveyors by profession.

Valuators were then appointed. In some Unions the number of valuators was two, in others three; in some only one. In general, the persons appointed were not surveyors by profession, but respectable farmers of the district, who, in some instances, had been employed as rural surveyors. In many cases, they had never before attempted a survey or valuation. The guardians do not appear to have generally insisted on professional knowledge, nor do the valuators in general lay claim to any: in some Unions, however, professional persons have been employed. More detailed information on this subject will be found in our separate Reports upon each Union. We found, in the Unions which we visited, that the valuators

* In the Union of Carrick-on-Suir, visited by Mr. Deasy, he was unable to make extracts from the minute-books of the Board, owing to the shortness of his stay.

General Report.

had generally traversed each district of the Union, ascertained, as well as circumstances enabled them, the boundaries of each farm, set an acreable value on the land comprised in it, generally added some small sum for the house, and, finally, entered in the rate-book the "*net annual value*" of the whole tenement, according to the interpretation which, under the directions of the Poor Law Commissioners, and under the opinions of the guardians and inhabitants of the Union and their own, they attributed to that phrase.

Tendency to a low valuation.

We found an opinion prevailing in every Union which we visited, that the valuation under the Poor Law would probably influence landlords, and perhaps be adopted by some of them in determining the amount of rent at which they would in future let the farms on their estates. An opinion is also generally prevalent that the valuation will probably, at some future time, be made the basis of other public assessments; and by the operation of the 74th section of the Act, the *lower* the test of value adopted in the Union, the less the *proportion* of the rate which is to be paid by the tenantry, and the greater that of the landlords. A desire exists in every Union that the *relative* value of the tenements within it should be carefully ascertained; so that each locality of the Union and each tenement may bear their fair proportion of the common burden. But (probably from the causes already referred to) the inhabitants generally wish the valuators to adopt a low scale of value. In this desire the majority of the Board of Guardians in every Union we have visited concurred; and the landlords in general do not appear to be induced, by the operation of the 74th section, to take any active steps for the purpose of having a high value set on their estates in the rate book of the Union; and it may be questioned whether any of the landlords feel that they would have a lasting interest in doing so. The impulse towards a low valuation is nearly universal.

Operation of 74th section of Poor Relief Act, 1 and 2 Vict. c. 76.

The valuators generally partake in this feeling; whether it arises on their part from the circumstance that they are appointed and paid by the Guardian, or from their being generally farmers themselves, occupying land within the Union.

In Scariff and Balrothery the Guardians overruled the valuators, and effected a revision of the valuation, in a manner never contemplated by the Act, lowering it without adhering to any fixed rule.

We made minute inquiries in each Union, with a view to ascertain what test of value had, in fact, been adopted. We always examined as many of the valuators of the Union as we could procure the attendance of during our stay, which was necessarily limited. The valuators are the persons best able to explain the principle of valuation which has been adopted in their respective Unions. They are, of course, naturally desirous of reconciling the valuations which they have prepared with the directions contained in the Poor-relief Act, and in the instructions of the Poor Law Commissioners. They felt that the general accuracy of their valuations was under examination, and in most cases they were able to furnish plausible arguments in support of their opinion, that the valuation had been framed on principles in accordance with the Act. Their evidence will be found at length in the Appendices to our separate Reports.

Test of value prescribed by Poor Relief Act, 1 and 2 Vict. c. 56, sect. 64.

The test of value enjoined by the Poor Relief Act is, "*the rent at which, one year with another, the tenement in its actual state might be reasonably expected to let from year to year; the probable annual average cost of the repairs, insurance, and other expences, if any, necessary to maintain it in its actual state; and all rates, taxes and public charges, except tithe, being paid by the tenant.*"

The construction put upon this clause by valuators, the mode in which they have applied it, in setting a value on the tenements of each Union; and the result of a comparison of their valuation, with the rents actually paid, and with the lists of registered electors, have been the chief objects of our inquiries. The evidence of the valuators, and the results of these comparisons in the Unions which we visited, will be found in detail in our separate Reports.

Construction of Poor Relief Act which has been practically adopted.

The "fair rent."

In all the Unions, however various the forms of language adopted by the valuators in their evidence, we found that the test of value which had been in fact adopted in valuing a tenemant, was, *the rent at which a good landlord ought, in their opinion, to let it.* And in applying this test, the valuators have almost universally reduced their valuations below the rents even of the most indulgent landlords in Ireland.

The act has not been pursued.

The Act, in our opinion, has not, in this respect, been pursued in any one of the Unions which we have visited.

There can be no doubt that the statute, in its legal interpretation, has no refer-

ence to the moral duties of landlords to their tenants. The word "reasonably" in the clause cannot be construed so as to let in such an interpretation. That word applies to the probability of being able to realize the rent, and has no reference to the reasonableness of the amount of it.

The word "reasonably" in the 64th section has been construed as referring to the amount of rent.

We have, nevertheless, found that the Act has been carried into operation, as if the clause had been framed applying the word "reasonably" to the rent itself, and not to the *probability* of being able to realize the rent.

The true construction.

If the clause is to receive its legal interpretation, the sum of money which can be made from year to year by letting the tenement to a tenant who will pay the rent, and continue to pay it, appears to be the test on which valuations are to be founded, to whatever amount competition may have raised the rent which will be so paid.

"Rack-rent" has been repudiated as a test.

That test has, however, been repudiated by the valuators as a "rack-rent," a rent which one of the valuators of the rural districts of the Belfast Union defined to be "the rent which tenants pay who live like swine, and make money for their landlords." (Belfast, App. B.) In Fermoy the valuator defined "rack-rent" to be "a rent which a man may pay by living miserably." (Fermoy, App. B)

Definition of "rack-rent."

Difficulty of enforcing adherence to the act.

It is probable that there would have been more disposition to adhere strictly to the Act, if it had made the *just* rent between landlord and tenant the criterion. It would have been more difficult to fix the legal interpretation of such a criterion; but it would have been far more easy to induce Guardians, elected by the peasantry, and their valuators, to adhere cordially to such a rule. It is hard to compel the farmers of a district to prepare a public record, declaring the land to be of a "net annual value," which they consider an *unjust* value for landlords to set upon it.

Every Board of Guardians is desirous of maintaining the same *scale* of valuation throughout their own Union. But they have not the same motives in insisting on keeping the scale of valuation up to that required by the Act of Parliament. It is sufficient for the purpose of making each portion of the Union bear its due proportion of the poor rate, if the valuation be *relatively* fair, and not framed upon a higher scale in one district than another. (Appendices to Lurgan, Bandon, and Fermoy; App., Balrothory, p. 12).

Valuation of rural districts of Belfast union.

In our report from the rural districts of Belfast it will be found, that wherever the valuation of a tenement coincided with the rent actually paid, the tenant could in fact, if he were quitting his farm, *sell* his interest or his good will at from 10*l.* to 15*l.* an acre. In nine out of eleven rural divisions of the Union the actual rents exceeded the valuation in proportions, varying from 5 to 30 per cent.

Valuation in union of Lurgan, (counties Armagh, Down, and Antrim.)

In our report from Lurgan it will be found that even farms, the tenants of which could get 15*l.* or 20*l.* an acre for their interest, the valuation was still below the rent. (Report, Lurgan, pp. 39 and 40.)

Longford, (counties of Longford and Roscommon.)

The valuator of Longford stated his valuation to be from a quarter to one-fifth lower than the rent actually paid. (Report, Longford, p. 18).

Fermoy union (county Cork.)

In Fermoy Union there was an opportunity of making a very accurate comparison of the valuation with the actual rents. The valuators had in the early part of their valuation ascertained the rents of the holdings, and entered them in their field-books, under the supposition that the Act required them to do so. A list of all the persons whose rents were thus entered (excluding those whose rents do not amount to 5*l.*) has been copied from the field-books of the valuators. On referring to that return, it will be found that the actual rent generally exceeds, and is often double the "net annual value." The rents of small holdings are sometimes four and five times the valuation.

Clonmell union (county Tipperary and Waterford.)

In Clonmell Union the valuators had in all cases inquired into the rents, and found them higher than the value which they set upon the tenements.

Parsonstown union (King's county, and county Tipperary.)

In Parsonstown the valuation was from a quarter to one-fifth lower than the rents.

Scariff union (county Clare and Galway.)

In Scariff, the disparity was still greater. (Appendix, Scariff, p. .)

Carrick union (county Tipperary, Waterford, and Kilkenny.)

In Carrick, out of 221 cases in which the rent and rating were compared, it appeared that, in 151 instances, the rent exceeded the valuation. Carrick, (Appendix B.)

General Report.

Balrothery union (county Dublin.)

In Balrothery, also, the rents generally exceeded the valuation. (See Report, Balrothery, p. 2.)

Rent everywhere above the valuation.

In every Union we found that the rents were above the valuation.

Test practically adopted: the "just rent."

The test which has been practically adapted is, the rent which, in the opinion of the valuators, and the guardians, landlords would be morally justified in imposing on tenants. The valuations thus framed may be sufficient for the purpose of founding a general assessment; but are not in accordance with the Poor Relief Act, nor does the test of value, which has been practically adapted, resemble that prescribed by the Reform Act.

2 and 3 Will. IV. c. 88.

Two constructions of the Reform Act.

Test of value under either construction, different from that practically adopted by poor-law valuators.

There are two constructions, which, by different judges and assistant barristers, have been ascribed to the Reform Act. The construction adopted by those who consider that the test, under the Reform Act, is identical with that under 10 Geo. IV. c. 8, has reference to the marketable letting value of land, and none to the moral duties of landlords and tenants. The construction adopted by those who are of opinion that the Reform Act changed the test, has reference to the income or profit derivable by the occupier out of the tenement, This test is also totally distinct from that which has been adopted by the poor law valuators.

Qualification by excess of rating over rent.

If the construction which identifies the test, prescribed by the Reform Act, with that of 10 Geo IV. c. 8, were now to be adopted, and the existing poor law valuation made the test of value, for the purpose of the elective franchise, the greater part of the existing constituencies would necessarily cease to be qualified. Thus, in Longford Union, out of the 130 voters, whose rents were ascertained, only four would, in that case, remain on the register.

In Carrick, out of 221 whose rents and rating were ascertained, 171 were rated at sums equal to or under their rent. In Bandon out of 146, 46 were rated at sums under their rent. In Fermoy, out of 269 registered voters of all classes, 149 are rated at sums under the rents they pay.

If the law were to require any excess of rating over rent, however small, framed as the poor law valuations have been, such a test would exclude the tenants, even of the most indulgent landlords. This is a necessary consequence of the valuations being generally below the rents.

Qualification by rating at 10*l.*, and tenure required by Reform Act.

Framed as the valuations have been, if a rating at 10*l.* in the poor-rate book, combined with the same tenure as is now required by the Reform Act, were made the test of the parliamentary franchise, such a measure would disfranchise a large proportion of those who are now in possession of the right to vote.

We compared the rating of the registered electors, in each Union, in as many instances, as the state of the valuations and the books enabled us to make the comparison.

Parsonstown.

In Parsonstown, out of 220 registered 10*l.* electors, whose rating was ascertained, 79 were rated at sums below 10*l.* (App. A. post., p. viii., and see Report, Parsonstown, p. 24.)

Balrothery.

In Balrothery, out of 206, 54 were rated at sums below 10*l.* (App. A., p. viii. and see Balrothery, p. 2.)

In Carrick, out of 221, 30 were rated at sums under 10*l.* (App. A., post., p. viii.

In Scariff, out of 66, 33 were rated below 10*l.* (App. A., post., p. viii.; Scariff, p. 63.)

In the part of Longford that was valued, out of 167 registered voters, 9 were rated at sums under 10*l.* (App. A., post., p. viii., and see Longford, p. 16.)

In Lurgan, out of 348 registered voters, 71 were rated at sums under 10*l.* (App. A., post., p. viii., and see Lurgan, p. 41.)

In Bandon Union, out of 146 registered voters, 6 are rated at sums under 10*l.* (App. A., post., p. viii., and see Bandon.)

In Fermoy Union, out of 337 registered voters, 5 appear rated at sums under 10*l.** (App. A., post., p. viii.) †

It therefore appears that a rating at 10*l.*, framed as the valuations have been, indicates a higher class of tenant than many of those who now enjoy the franchise under the Reform Act.

Qualification by rating at 5*l.*, and tenure required by Reform Act.

It will also be found, on reference to our Reports from the several Unions, that even a rating at 5*l.*, according to the valuations, in their present state, combined

* The Return from Fermoy omits all persons whose *rents* were under 5*l.*; consequently, there may be other registered voters in that union, rated at sums under 10*l.*, who do not appear in the above enumeration.

† See note (†), page viii.

with the tenure required by the Reform Act, would exclude some of those now entitled to vote.

Balrothery.

In Balrothery, out of 200 10*l.* registered electors, 17 are rated at sums under 5*l.* (App. B., Balrothery.)

Parsonstown.

In Parsonstown, out of 220, there were 17 rated at sums under 5*l.* (Parsonstown, App. C.)

Lurgan.

In Lurgan, out of 348, there were 6 rated at sums under 5*l.* (App., Lurgan, Supplement D., p. .)

Scariff.

In Scariff, out of 66, there were 20 rated at sums under 5*l.* (Scariff.)

Bandon.

In Bandon, out of 146, there were 4 rated at sums under 5*l.* (App. F.)

Longford.

In the part of Longford that was valued there did not appear to be any 10*l.* registered electors rated under 5*l.*

Disparity between rents and valuation greater in small holdings than in large.

The law-scale of valuation that has been adopted by the Poor Law Valuators, operates more strongly on tenements of small extent than upon large holdings. Thus in Fermoy Union, where there was an opportunity of ascertaining this with accuracy, small holdings are frequently valued at sums not amounting to one-fourth or even one-fifth of their rent. It is a universal fact, prevailing in every Union which we visited, that the competition for small holdings is much more active than for large. The consequence is, that the acreable letting-value of a small holding is considerably higher than that of a large one. But the valuators, having adopted what they deem would be a *just* rent, have, in few instances, made any distinction between the acreable value of large and small holdings. The consequence has been, that the disparity between the valuation and the actual letting value, is much more remarkable in the cases of small holdings than in those of large ones.

Farms in mountain districts.

A rating of 5*l.* in the Poor-Law books would exclude a very substantial class of persons, whose farms are situate in mountain districts, and who may now register under the Reform Act in respect of their *beneficial interest* in their tenements. In such localities the amount of rent to which tenants are subject, and consequently the *letting* value of their tenements, is very much lower than in districts which are situated nearer to towns. In many such districts of Ireland the average rents to which the tenants are subject is much below 5*l.* A person holding a considerable grazing farm in such a district may be a very substantial solvent tenant, yet his rent may not amount to 5*l.* In many counties in Ireland, containing mountainous districts, there are large estates, where the average amount of the tenant's rent is under that amount. This results from the nature of rent, which is the surplus after the cost of labour and the profits of the farmer are deducted from the gross produce. Where the farm is in a mountain district, remote from markets, that surplus is necessarily small, though the farmer's profits may be as high as those in the vicinity of towns. Persons holding mountain farms of this description may now register under that construction of the Reform Act which ascribes the franchise to the beneficial interest of the occupier; though not under that construction which identifies the test under the Reform Act with that of 10 Geo. IV. c. 8. Many occupiers of very extensive farms in such localities would therefore be probably excluded by a franchise depending even on a very small amount of rating. If a certain *acreable extent*, with a rating of a somewhat low amount, were made one test of the elective franchise, persons of the class we have referred to, and who are equally substantial with others, in the vicinity of towns, who are rated at comparatively high amounts, might still be enabled to register.

No materials, sufficient for the purpose, were within our reach, by which to form an accurate estimate of the number of electors of which the constituencies would be composed, if any given amount of rating, or any given acreable extent combined with the tenure under the Reform Act, were adopted as the qualification.

The number of leases are diminishing.

In every part of Ireland which we visited, the number of existing leases seem more likely to diminish than increase. An indisposition to grant leases prevails to a remarkable extent among landed proprietors. Leases expire, and they are not renewed. Landlords have ceased to wish that their tenants should possess the franchise. Whole districts are everywhere to be found, the tenantry of which are unrepresented.

Registered electors rated at sums under 5*l.*

We think it necessary to observe that some of the cases of registered electors rated at very low sums, which will be found in the Appendices to our reports, must be looked on as instances in which the identification of the tenement rated, with that in respect of which the occupier was registered, has been imperfect. A voter sometimes registers as the occupier of *two* distinct tenements which together make up the required value. In such a case the voter may appear rated for one tene-

General Report.

ment only, while his servant or care-taker may be entered in the Poor Law book as the occupier of the other. Or the second tenement may be at some distance and not within the boundary of the Union. In the latter case both tenements could not appear in the rate-book of any one Union.

But there is no doubt that many of those who appear in the lists rated at sums under 5*l.* have been registered in respect of the same tenements as those for which they are rated. And some of those persons were registered by Assistant Barristers who adopt the construction of the Reform Act, which requires the "solvent tenant" test. This is not unintelligible when we find that small tenements are sometimes rated at sums less than one-third of the rent to which they are subject; as in the Union of Fermoy.

In general those registered electors who are rated at very small sums, so far as we have been able to ascertain, are persons who hold at very low rents, and in some instances hold rent free. Thus, in Bandon Union, two registered electors will be found, one of whom appears to be the owner of 15 acres, being subject to no rent; he is rated at 7*l.* 10*s.* The other appears to be the owner of 10 acres, and he is rated at 4*l.* In Lurgan Union many instances will be found of registered electors rated under 5*l.*, who hold at very low rents. One of these referred to in the Appendix to Lurgan, and who is rated at 3*l.* 4*s.*, was registered last year before Mr. Tickell, the assistant-barrister of the county Armagh, after a long examination. Mr. Tickell adopts the construction of the Reform Act, which requires the "solvent tenant" test.—(Supplement to Appendix D, Lurgan.)

In the Appendix to our separate Reports will be found, in all the cases in which we could ascertain it, the rating of registered electors.

Inaccuracies in the poor-rate books.

If the poor-rate books be adopted as evidence, whether of the value of tenements or of their acreable extent, some means should be devised by which inaccuracies in the names of occupiers should be more fully provided against than they now are by the Poor Relief Act. Inaccuracies of this nature, arising from want of care in ascertaining the names of occupiers, have rendered the task of comparing the rate-books with the clerk of the peace's lists of electors a matter of great difficulty. The arrangement of the names in the rate-books according to townlands, without observing any alphabetical order, and without any indexing for the purposes of reference, have greatly added to our difficulties, and rendered our reports less complete. These defects in the poor-rate books should be provided against, in case they be adopted as evidence for the purposes of registry.

The Poor-Law authorities generally afforded us every assistance in their power in prosecuting our inquiries; and we found, in general, every disposition to afford the fullest information on the subject of the valuations. But their comparison with the registry of voters did not appear to have been ever attempted or thought of in any place which we visited.

We now submit the result of our inquiries to your Lordship.

(Signed) CHARLES HAIG.
RICKARD DEASY.

Appendix A.

APPENDIX A.

Table referred to at pp. vi.

	Number of £10 Electors whose Rating could be ascertained.	Number of the preceding who appeared Rated at Sums under £10.	Number of Ditto who appeared Rated at Sums under £5.
Balrothery	200	50	17
Longford	167	9	0
Parsonstown	220	79	17
Lurgan	348	71	6
Scariff	66	33	20
Clonmel	..	..	..
Carrick	201	28	4
Bandon	146	6	4
Fermoy	337	5 *	0 *
Belfast	..	..	..

* The Return from Fermoy omits all persons whose *rents* are under 5*l.*, consequently there may be registered electors in that Union rated under 10*l.* and under 5*l.* respectively who do not appear in the above enumeration.

(†) N.B.—It appears, from a return relating to Clonmel Union, received since this Report was prepared, that, of 78 electors whose rating has been ascertained, 11 are rated at sums under 10*l.*

APPENDIX B.

1. What is the extent of the Union? How many baronies, townlands, &c. within it?
2. Have you copies of the orders of the Poor Law Commissioners declaring the Union, or *altering* it since first declared?
3. Electoral divisions of Union?
4. Guardians elected for each division?
5. Ex-officio Guardians?
6. Books?
7. Minute-book?
8. Valuation-books?
9. Draft valuations?
10. Final valuations?
11. Date of appointment of valuators?
12. What qualification and testimonials had the valuators?
13. What documents were furnished to the valuators to assist them?
14. Tithe Composition?
15. Applotment to county-cess?
16. Maps Ordnance survey?
17. Griffith's valuation? Instructions of Griffith to valuators—Were they used or followed?
18. Rentals.
19. Did they value together, or separately?
20. What use did they make of each document?
21. Whether to ascertain areas or value, or both?
22. If not relied on as to value—why?
23. Did they require or ascertain amount of rent?
24. Did they estimate the gross produce, and reduce it by the out-goings of the tenant, in order to ascertain the value?
25. Did they adopt the same system in the towns and villages as in rural districts?
26. How did they estimate local advantages or disadvantages?
27. Do they visit each tenement?
28. List of inquiries made by them on visiting each tenement?
29. How did they ascertain name of real occupant?
30. What test of value did they adopt?
    (*a*) The rent?
    (*b*) The rack-rent?
    (*c*) The utmost that could be got from a solvent tenant?
    (*d*) The utmost at which it might be let to a person who would pay the rent, and continue to pay it?
    (*e*) What a tenant could pay, reserving reasonable remuneration for capital, time and labour.
    (*f*) The fair rent.
31. Was there an average struck from year to year, and how?
32. Was any difference made where there was a lease?
33. How were farms of different sizes considered?
34. What sized farms most prevalent in the Union?
35. Was any comparison instituted by the valuators between the value set by them upon each tenement and the rent actually paid?
36. In how many instances did they institute such a comparison?
37. What was the result of such comparison?
38. Was the value set upon the tenement by them in many instances higher or lower than the rent?
39. Were houses and lands separately valued when occupied together?
40. How was the value of the house estimated?
41. What allowances were made for repairs?
42. What for insurance?

General Report.

Appendix B.

43. In estimating the value of land did they suppose the tenant bound to manage the farm so as to deliver it up at the end of the year?

44. Was the value estimated by what would be given for it by a person who would be bound by covenant to keep it in such condition, and who would be able to perform the covenant or compensate the landlord his damages?

45. In estimating what the tenement would let for to such a person did you make any and what allowance for any profit to be derived by him from the occupation?

46. How did you calculate such profit?

47. Was it by any fixed proportion of the produce of the soil to be retained by the tenant?

48. Or was it by your own estimate of what tenants usually receive in this part of the country?

49. In estimating the value of the tenements out of which the owners had registered freeholds, did you make any reference to the value which the owner had set upon them in the registry court?

50. What is the usual manner in which lands are let in this part of the country?

51. Is there much competition for land?

52. Did you make any allowance for the effects of such competition in raising the market-price of land?

53. Has such competition raised the market-price above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour, and capital?

54. What do you consider to be such reasonable remuneration?

55. What is the average amount of the county-cess per acre?

56. What of the tithe?

57. Rent payable by 10*l.* registered electors?

58. How many occupation leases exist within the Union?
Take it by parishes.
By townlands.
By estates.

59. List of landlords in each division as appears from Books.
In each parish.

60. Number of leases on estate of each landlord?

61. Common tenure on estate of each landlord?

62. What proceedings were adopted by the Board for the purpose of revising the valuation?

63. What principles were adopted for the purpose of revision?

64. Were the tenements invested for purpose of revision?

65. Repeat all queries put to valuators?

66. Is there any difference in the valuation of the *first* valued and the *last* valued?

67. Get rental of any one or two estates and compare with valuation?

68. Are rate-payers content with valuation?

69. Are landlords content with it?

70. How many notices of appeal have been lodged?

71. What are the prevalent grounds of objection?
By tenants—areas and value.
By landlords—areas and value.

72. Are there any objections or appeals on the ground of too LOW a value?

73. Is the disposition to lower or raise the valuation most prevalent?

74. What construction of 74th section of Poor Law Act is prevalent in the Union?

75. Supposed reasons of landlords for keeping up or lowering the valuation?

76. Supposed reasons of tenants for keeping up or lowering the valuation?

77. Is valuation supposed to be above or below the rent?
Take it by divisions.
By parishes.
By townlands.
By estates.

78. Compare gross *original* valuation of each division with raised valuation.

Name of Division.	Original Value.	Revised Value.

79. *Number* of tenements of which valuation altered by revision?

DIVISION.

Unaltered.	Lowered.	Raised.

Causes of lowering, of raising, of leaving untouched?

80. Classification of tenements according to rated value?

Division.	Under £3.	At £3. and up to £5.	£5. and up to £10.	£10. to £15.	£15. to £20.	£20. to £25.	£25. to £30.	£35. to £40.	£45. to £50.	£55. to £60.

81. Rating of registered 10*l.* electors?

DIVISION.

Names.	Date of Registry.	Areas.	Rent.	Rating.	Observations.

82. Ascertain how name of occupies ascertained by valuators?

83. What are the difficulties of identification, and how do they arise?

84. How many 10*l.* registered electors within the Union?

85. How many of all other electors?

APPENDIX C.

ADDITIONAL QUERIES founded on Mr. GRIFFITH'S INSTRUCTIONS to VALUATORS.

1. Any reference to prices of agricultural produce?

2. Were any *check valuators* used to verify first valuation?

3. Any mode of *checking* by valuations made independently and afterwards compared

4. Was each townland divided into *lots*, each of a uniform, or nearly uniform quality for the purpose of valuation?

5. If so, did lots ever exceed 50 acres?

6. How were boundaries of lots laid down? Was quality ascertained by *digging* the soil and *subsoil*?

7. Was herbage attended to in pasturel ands?

8. If Griffith's valuation was used, were the reductions made under his system allowed for; viz., one-third; and reduction to scale of *prices of produce* in the Valuation Act?

9. Woods and plantations how valued?

10. Bogs?

11. Commons?

12. Meadows?

13. Was any reference made to the following peculiar local circumstances?

1. Elevation and consequent deterioration of climate?
2. *Steepness* creates additional expense.
3. Exposure to winds?
4. Different varieties of soil occurring in same field, in small patches?
5. Bad fences and ill shaped fields?
6. State of farm roads?

General Report.

Appendix C.

14. Or to the following advantages?

1. Vicinity to limestone quarries?
2. Good roads to market or turbary?
3. Goodness of climate by shelter from injurious winds?
4. Vicinity to cities and towns?

15. Was any classification made of towns according to population for the purpose of estimating effect or value?

16. Cities and large towns?

17. Market towns?

18. Large villages?

19. Small villages?

20. Was the land classified into clayey, sandy, limy, peaty?

21. Were those classes subdivided into others according to Mr. Griffith's plan, or any other?

22. Were mountain districts classified into inside, outside, and remote, or how otherwise?

Valuation of Houses.

23. "Sums which a solvent tenant would contract to pay for it on a lease for a term of years."—*Griffith*, p. 45.

24. Griffith's classification of houses?

1. New, or nearly new? { A +, A., A — }
2. Medium? { B +, B., B — }
3. Old? { C +, C., C — }

25. Were houses measured?

26. Any account taken of their cubical contents, or valuation founded thereon, and how?

27. Was interior examined?

28. Gentlemen's seats?

29. Houses in cities and towns?
Principal main street; second main street.

30. Difference of value how ascertained?

31. Stores?

32. Yards?

33. Shops?

34. Back buildings?

35. Mills and manufactories?

36. Any difference made between a rent when let *from year to year* and *a lease rent?*

LURGAN.

SUPPLEMENT TO APPENDIX D.

LIST of £10 Registered Electors, rated at Sums under £10, with their Rents.

Electoral Division.	Names.	Townlands.	Quantity of Land in Irish Acres. A.	R.	P.	Valuation. £.	s	d.	Observations.
Brownlowsderry . Tenants of Lord Lurgan.	Douglas, Masses	Kinnago . .	6	1	17	6	12	0	Holds at 15*s.* an acre.
	Gaddis, George .	Kneckramer .	5	1	4	6	0	0	Holding is near the town of Lurgan; pays 14*s.* an acre.
	Hendron, Felix .	Boconnell . .	7	3	19	9	6	6	Holds at 13*s.* an acre rent.
	Kinney, John . .	Aghacommon .	4	1	4	8	15	0	Pays 18*s.* an acre, and "has a capital house, worth the money of itself."
	Kains, Thomas .	Jurmoyra . .	7	0	0	7	10	0	18*s.* an acre rent.
	Magill, Hugh. .	Drumnakelly .	5	0	0	5	12	0	There are 20 acres in this lease, at 11*s.*; this man has 9.
	Murray, Johu. .	Kinnage, &c. .	5	2	23	6	13	0	Has 9 acres in Termoyra.
	M'Cann, Mathew	Ballynamoney .	3	2	32	3	4	0	There are two persons of this name; the freeholder has 9 acres, at 15*s.*
	M'Caughilly, Dan.	Jurmoyra . .	8	0	22	9	17	0	20*s.* an acre rent.
	M'Conville, Redm.	Ballynamoney .	5	1	0	6	12	0	16*s.* ditto.
	Douglass, Millary	Kinnago . .	4	2	0	5	0	0	18*s.* ditto.
	M'Mahon, Edward	JanughmoreWest	9	2	27	9	2	0	15*s.* ditto.
	Walsh, Richard .	Bullynamoney .	7	2	16	2	10	0	15*s.* ditto.
Carrobrack . . . Tenant of Colonel Blacker.	England, Thomas	Drumnacauvey	7	1	16	8	10	0	Holds 7 acres in Hucknahay.
Kernon . . . . Tenants of Lord Mandeville.	Harvey, Peter .	Drumnegoon .	8	1	16	7	18	0	
	Johnson, James .	Clonolla . .	9	1	15	9	4	0	Holds 2 acres in Knockmena.
	Malcomson, Hugh	Lisnamintry .	2	0	20	2	10	0	Should be *Joseph*, who holds 30 acres.
	Magennis, Christ.	Balteagh . .	8	1	18	9	0	0	
	Irvinem, Thomas .	Lyle . . .	8	2	14	8	17	0	Holds part of this for ever, at 3*d.* per acre.
	Furneins, Charles	Ditto . . .	7	0	34	7	15	0	Ditto ditto.
	Gilpin, Dynes. .	Janafiglasson .	10	3	24	7	10	0	A good house and shop.
	Gilpin, John . .	Ditto . . .	8	3	10	9	5	0	
	Webb, Henry . .	Clonrolla . .	6	2	0	7	4	0	9*s.* an acre rent.
	Webb, Richard .	Ditto . . .	5	0	30	5	15	0	Ditto ditto.
Moyntaghs . . . Tenants of Lord Lurgan.	Breen, Patrick .	Derryloste . .	11	1	14	9	3	0	12 acres at 16*s.*
	Murphy, Alexand.	Derryriver . .	11	0	20	6	10	0	13*s.* an acre rent.
	O'Brien. John .	Derryloste . .	10	2	28	8	4	0	18*s.* ditto.
	Wilson, Mathew .	Ditto . . .	10	1	13	8	0	0	14*s.* ditto.
Furturaghan . .	Millsop, Francis .	Cloncarish . .	9	3	12	8	17	1	
	M'Conkey, John .	Ballynary . .	9	1	0	8	18	9	
	Robinson, William	Derryaugh . .	8	1	32	7	16	9	
Drumcree . . .	Arnold, Thomas .	Derryka . .	9	1	16	9	3	0	Holds at 9*s.* 6*d.* an acre.
Lurgan . . . . Tenants of Lord Lurgan.	Kirke, Samuel .	Lurgan . . .	0	0	7	10	0	0	
	M'Clean, Henry .	Legahany . .	3	2	8	5	18	6	This man has a grocery; was registered last year by Mr. Tickell, assistant barrister, after a long investigation. The land is at 13*s.* an acre.
	Thompson, Thos.	Ballybeagh . .		..		10	0	0	Has a farm in Knockmacher.
	Halliday, Soloman	Moynbrieffe .	6	3	20	7	7	1	Has sold a part since he was registered.
	Askew, David .	Lurganbarry .	4	2	14	6	2	6	Six acres, at 18*s.* 6*d.* an acre.
	Bunton, Francis .	Clonrolla . .	6	3	0	6	16	0	14*s.* an acre rent.
	Clark, Patrick .	Clonrolla . .	6	2	20	7	5	0	Has 3 acres more in Lissacurran.
	Doyle, James . .	Tullyronally .	7	1	19	8	15	0	13*s.* an acre.
	Heavey, Edward .	Killaghy . .	5	2	25	6	1	0	18*s.* ditto, and a good house.
	M'Mullen, Samuel	Lissconan . .	8	0	36	7	16	0	16*s.* ditto.

Supplement to Appendix D—Lurgan—*continued.*

Electoral Division.	Names.	Townland.	Quantity of Land in Irish Acres. A.	R.	P.	Valuation. £.	*s.*	*d.*	Observations.
Drumgree. . . .	M'Murray, George	Muckery . .	10	3	0	9	18	0	
Breagh	Bennett, Patrick .	Cohara. . .	7	3	0	7	15	0	A good house.
	Blucker, George .	Cusheenagh .	9	0	32	8	19	10	Holds at 15*s.* an acre.
	Crocket, Robert .	Leggenah . .	6	3	0	7	15	6	These two have 19 acres between them at 14*s.* an acre.
	Crocket, Thomas .	Ditto . . .	7	3	10	8	5	0	
	Gardiner, John .	Canogolubey .	4	2	26	9	6	0	Holds at 14*s.* 6*d.* an acre; has a good orchard and house.
	Grey, Thomas .	Drumheriffe .	8	0	6	8	5	11	Holds at 27*s.* an acre; has a good orchard.
	Hyde, James .	Dromey . .	8	2	20	8	10	0	Holds at 16*s.* an acre; has a good house, and has 15 acres in Bullyfodrin.
	Humiford, William	Cornamucklagh	11	2	0	9	8	0	Holds at 12*s* 6*d.* an acre, and has a good house.
	Kinney, Patrick .	Jimmakell . .	3	0	0	4	7	0	This man was offered 50*l.* for his crop last year.
	Montgomery, Hugh	Ayhanergill .	7	2	3	8	10	6	Holds at 12*s.* an acre.
	Mulhalland, James	Derryletiffe .	6	0	20	6	11	0	Ditto 16*s.* ditto.
	M'Keown, Francis	Ditto . . .	6	0	30	6	18	6	Ditto 14*s.* ditto.
	M'Keown, Daniel.	Ditto . . .	7	0	30	8	4	0	Ditto 19*s.* ditto.
	M'Cove, Daniel .	Annagough .	9	1	4	9	11	9	Ditto 16*s.* ditto.
	Russell, George .	Jimmakell . .	4	2	0	8	15	0	Ditto 18*s.* ditto; has a very comfortable house and a good orchard.
	Stothard, David .	Drumheriffe .	3	3	20	3	11	6	No such man.
	Wright, George .	Ditto . . .	1	2	0	2	3	0	Has 15 acres at 23*s.*, and some at 16*s.*
	Thompson, James	Breagh. . .	6	2	20	7	2	0	
Portadown . . .	Coleman, Edward	Corcullentramore	8	0	0	9	10	0	
	Clayton, Isaac .	Clownagh . .	4	2	0	7	3	9	
	Clayton, Edward .	Ditto . . .	7	0	0	8	17	6	
	Fergusson, David.	Ditto . . .	3	0	0	4	15	0	
	Fletcher, Samuel .	Ditto . . .	5	1	12	7	19	9	
	Ripley, James .	Drumnakelly .	7	1	0	10	0	6	
	Shillington John .	Ballylum . .	7	1	12	8	4	9	
	Cook, George. .	Corcullentrabeg	5	3	0	6	7	0	
	Clayton, James .	Clownagh . .	7	0	0	8	10	0	
	M'Cullagh, Saml.	Portadown. .	0	0	10	5	10	0	
	Brownlow, Thomas	Arlabrace . .	10	1	0	9	19	4	
Lurgan	Bulloek, Thomas .	Lurgan . .	..			0	8	10	Has a garden, would let for 15*l.*

*** Mr. Hancock, Guardian and Deputy Vice-Chairman of the Union, states that some of the above were registered by Mr. Walsh, who adopted the construction of the Reform Act, which makes the franchise depend on the value of the beneficial interest of the occupier. Henry M'Lean, of Leggahery, who is set down as holding 3A. 2R. 8P. was registered last year before Mr. Tickell, after a long examination. Mr. Tickell adopts the "solvent tenant" construction of the Reform Act. Mr. Hancock considers that competition for land has raised the letting value greatly above the intrinsic value, and that the Poor Law requires the letting value to be the test; but the valuator refused to adopt that view of the law. Mr. Hancock thinks the valuation of the Union is from 20 to 50 per cent. below the letting value.

IV.

SECOND GENERAL REPORT.

Second Report.

Lord Morpeth to G. Nicholls, Esq.

London, March 4, 1841.

Sir,

The information, limited as it necessarily is, which has been collected by Messrs. Haig and Deasy on the subject of the Poor Law Valuations, suggests the propriety of considering whether any steps should be taken to render those valuations more uniform and more conformable to the precise provisions of the Poor Law Act.

To this subject I must beg to call your immediate and serious attention, and I shall deem it a favour if you will, at your earliest convenience, give me the benefit of your opinion and advice upon it.

For the purpose, merely of the equable assessment of a tax, it may not be of much consequence whether the valuation be high or low, provided the due relative proportions are preserved. But the manner in which the Irish Poor Law provides for the distribution of the burthen between the landlord and the tenant, would seem to render it desirable that the valuations on which that distribution must depend, should be so made, as to effect the purpose of the law. With a view to the measure relating to the elective franchise now before Parliament, it is a matter of importance to ascertain whether it would not be desirable and practicable to adopt some mode of correcting the valuations in the points to which reference has been made.

I believe that the law already gives to the Poor Law Commissioners extensive powers in this matter. The practical questions then to be considered, are, first, whether those powers are sufficient; secondly, how they could be most effectively put into operation; and, thirdly, if any further legislative measure should appear necessary, what particular provisions you would be disposed to recommend.

I have, &c.

(Signed) MORPETH.

George Nicholls. Esq.,
&c. &c.

Poor Law Commissioners' Office, Dublin, March 9, 1841.

My Lord,

I have had the honour of receiving your Letter of the 4th instant, in which, after calling my attention to the report recently made by Messrs. Haig and Deasy on the subject of the Poor Law Valuations, your Lordship states, that although for the purpose of assessment merely, it may not be of much consequence whether the valuations, if equable, be high or low; yet that on account of the division of the burthen of the rate between landlord and tenant; and with a view to the measure now before Parliament relating to the elective franchise, it is very important to consider whether some mode of correcting the valuations ought not to be devised; and your Lordship then proposes the following questions:

G. Nicholls, Esq., to Lord Morpeth.

1. Whether sufficient powers are given by the Irish Poor Relief Act for ensuring a correct valuation, as well for the purpose of the franchise, as for Poor Law rating.
2. If so, how these powers can be most effectually put into operation.
3. If the present powers are deemed insufficient, what further legislative provisions appears to be necessary for accomplishing the object.

I now proceed to give such answers as my experience enables me to afford to each of these questions, and—

First. As to the sufficiency of our present powers. Under the 66th section of the Irish Poor Relief Act, the Commissioners are enabled, "where they shall see fit, either to appoint, or to direct the Guardians to appoint, a fit professional person or persons to make a survey and valuation, or to revise and correct any existing

survey and valuation." This appears to be sufficient for Poor Law purposes. Hitherto we have in no case exercised the power of appointing valuators, my colleagues and myself being deeply impressed with the importance of endeavouring, as far as possible, to accomplish all that is necessary under the ordinary provisions of the Act, without having recourse to its coercive powers. The Guardians are in the first instance, required to make, or cause to be made, a valuation of the rateable property within their Union, and it is only in their default, that the Commissioners would feel justified in resorting to a direct appointment of a valuator.

It must not be supposed, however, that the Commissioners have been negligent in reference to the important subject of the valuations, which have occupied a large share of their attention from the commencement. The instructions which they have issued from time to time, are given in the Appendices to their last two reports, and are full and comprehensive, and calculated, as they believe, to meet almost every point of difficulty that can arise. A copy of the last revised instructions on valuation and rating, issued on the 25th of last March, is herewith enclosed for your Lordship's information.

The correspondence with the several Boards of Guardians also, and with the valuators appointed by them, during the progress of the valuation in each of the Unions, has been very frequent, and no pains have been spared by means of advice and admonition to accomplish all that the Act requires in this respect. Speaking generally, and on the information I have obtained from time to time as the work proceeded in the several Unions, I consider the valuations hitherto made as being on the whole satisfactory. I do not mean to say that in any instance they are perfect—that was not to be expected, and can, I believe, only be attained after repeated revisions and corrections; but considering all circumstances, they are, I think, as nearly so as we could reasonably look for, and, whatever inaccuracies or defects there may be, will I am persuaded be gradually corrected by the respective Boards of Guardians, with or without the advice and admonitions of the Commissioners, or else by direct intervention under the provisions of the 66th section of the Poor Relief Act.

The Boards of Guardians have, I am convinced, in general acted with perfect good faith, and have endeavoured to select and appoint competent valuators, and to obtain a fair valuation of the rateable property in their respective Unions. They have in some instances been led to form erroneous notions of what the law in strictness requires in this respect, and perhaps in a majority of cases have been influenced by kindly feelings, or by other motives to promote an under valuation of the property, but this has, I believe, in the main, been all *bonâ fide*, however erroneous, and has often yielded to the personal representations of the Assistant Commissioners, or to the written admonitions addressed to them from Dublin.

There certainly are cases, however, in which undue favouritism or prejudice, or party feeling, have influenced a Board of Guardians to select incompetent or improper valuators, and in such cases, whenever the unfitness or incompetency was clearly established, we have not failed to disallow the appointment, and require the Guardians to select another valuator; and they have in general given a prompt compliance. Instances of a protracted resistance to our efforts in this respect have, however, occurred, and one very recently in the case of the Ballina Union, where a large majority of the Board of Guardians have persisted in five times successively appointing a valuator, whom the Commissioners had reason for believing to be incompetent, and against whose appointment a respectable minority of the Board strongly protested. There are now grounds for supposing, that the majority of this Board are at length become sensible of the unfitness of the individual in question, and that they will shortly consent to the appointment of a competent valuator for the Union. Should they not do so, after the delay which has taken place, and the admonitions and representations which have been so repeatedly addressed to them, the Commissioners will feel it to be their duty to take the appointment upon themselves.

There is one instance, too, in the case of the Scariff Union, where the Board of Guardians have persisted in adhering to a grossly defective valuation, despite of our best efforts to convince them of its absolute illegality. The determination of tho Guardians in this Union to have the valuation set at a very low level, has evidently arisen from the desire to make the poor-rate fall as lightly as possible upon the tenantry, a large portion of the cultivated land within the Union being in the hands of small occupiers. This feeling prevails more or less in most of the

other Unions, and is participated in by the landlords as well as the tenantry. It cannot be considered discreditable, or to require instant or any strenuous exertions to put it down, although we have found it an impediment to the carrying out the valuations according to the strict requirements of the Act; for under the influence of this feeling, which it has been impossible altogether to overcome at the outset, I have no doubt that the valuations are generally under the fair letting value to a solvent tenant, probably to the extent of 10, and in some cases possibly 20 per cent.

The case of the Scariff Union is noticed in Messrs. Haig and Deasy's Report, and it may be well here to state, that the intention of my colleagues and myself is to wait until after the election of Guardians, on the 25th instant, and then again to press the subject upon the consideration of the new Board, and if they should persist in the views of their predecessors, which is hardly probable, then to take upon ourselves the appointment of a professional valuator for the Union, the necessity for such a step on our part being clearly established. We believe that by acting in this spirit of forbearance, and endeavouring on all occasions to carry out the law in this its early stage, by persuasion, and by sparing no pains in imparting information as to its objects and details, that we best fulfil the intentions of the legislature. It would certainly be more easy for us to take a different course, and instead of patiently and laboriously endeavouring to persuade and incite Boards of Guardians to a performance of their duty, at once, to call in the coercive powers with which we are entrusted; but this would, in our estimation, be extremely inexpedient, and would go far to counteract the great objects of the measure, and would prevent the establishment of that harmony, and quiet and equable action, and the introduction of those ameliorations, which we hope and believe will ultimately result from the Poor Law, if it be promulgated to the Irish people, for whose benefit it is intended, in a more gentle and forbearing spirit. It may be important to add, moreover, that the whole of our experience confirms us in this view, and that we shall feel bound to adhere to it so long as it is entrusted to our discretion.

Secondly, As to how the powers conferred by the Act, with respect to the valuations, can be most effectively put into operation, I have to state, that I am not aware of anything that can be done in addition to our present mode of proceeding in this respect, which is as follows:—

1. Full instructions to the Guardians and the valuators have been framed, and are invariably issued previous to the commencement of any valuation.
2. References to this office on every doubtful point are constantly made and promptly answered, and no opportunity is ever missed for urging upon Boards of Guardians the importance of accuracy, and a strict adherence to the principle of valuation prescribed by the Act.
3. The Assistant Commissioners make a point of attending every meeting of a Board of Guardians, as far as it is possible for them to do so, and explaining the law and the regulations in this as well as in all other respects; and they moreover take all opportunities of conferring with, and advising and informing the valuators in their respective districts, so so as to ensure by every means in their power an equable valuation in every instance.
4. The Guardians are taught to feel that they are responsible for the valuations, both to the Commissioners and the public, and as a body are, I think, universally disposed to act with good faith, although sometimes, perhaps, a little mistaken in their views.
5. The valuators who have hitherto been appointed are either valuators by profession, or persons conversant with the value of property and accustomed to be referred to in such matters. In the rural districts, a person of this description will most generally be also a farmer on his own account, which is certainly no disqualifying circumstance. I know of no individual appointed, whom, with one exception, and as at present informed, I could say was unfit for the office. The exception is in the Ballinrobe Union, where the persons selected have proved themselves incompetent, and we shall, I expect, be compelled to annul the contract, and direct the Guardians to appoint others.
6. After the valuation has been completed, and examined and approved by the Guardians, the regulations require it to be left open during at least 21 days for inspection of the rate-payers, and for the objections of any

party who may feel aggrieved; a rate may then be made, of which seven days previous notice must be given, and it is in the power of any rate-payer, whether landlord or tenant, to appeal against this rate, on the ground of any property being valued too high, or too low, or for any other cause, whether it be of omission, inequality, or inaccuracy in the valuation.

7. Strictly speaking, the valuation is only applicable to one rate, and is constantly open to revision and correction, as the value of property changes, or as circumstances require it; so that, even supposing the valuations to be generally inaccurate at present, ample provision is made for their successive revision, and it can scarcely be doubted that in the course of a year or two, after a few rates shall have been levied, they will approximate very closely to the condition contemplated by the Act, and will also be kept in that state, by the self-corrective principle with which they are imbued.

This, it appears to me, is the only way in which a fair uniform valuation can be formed at present, or be kept up for the future. Those formed on other principles must in the end practically fail as tests of value. If correct at one time, valuations will become incorrect at another, unless the modifications required by changes in local circumstances, and which will be best ascertained by persons possessing local knowledge, shall be periodically applied to them; and this species of correction is provided for in Ireland under the Poor Relief Act, and the Commissioners' regulations. If there should be failure in any case, power is given to the Commissioners to rectify whatever is erroneous, and to supply whatever is deficient.

Even at present, however, the valuations under the Poor Law are considerably higher than any other valuations which have been made in Ireland; so that if those are inaccurate, these must be still more so. I believe, too, without taking into account the corrections provided for at every new rate, and on which I have reckoned, that our present valuations are to the full as accurate, and approximate as nearly to the real value as those in England.

Thirdly, As to further legislative provision, what is herein-above stated will show, that I do not consider additional powers to be necessary for Poor Law purposes, but with reference to the measure now before Parliament for basing the franchise upon the Poor Law valuations, it may, I think, be desirable to make it imperative upon the Commissioners to appoint professional valuators, whenever called upon to do so by a certain number of Guardians (say one-fourth of the Board), or by a certain proportion of the rate-payers (say one-tenth, either in number or value). This would serve to take off some of the pressure which might else possibly, at times of great excitement, be brought to bear upon the Commissioners, and would so far serve to neutralize any disturbing influences which the proposed connexion of the franchise might call into play. Nothing, however, should be done to take away the option which the Commissioners now have, under the 66th section, of appointing, or directing the appointment of valuators in any case, this being essentially necessary for enabling them to ensure proper valuations in the several Unions.

With respect to the consequences likely to arise from coupling the franchise with the Poor Law valuations, I can only repeat what I have previously stated to Lord John Russell; namely, that whatever influence such a connexion may have, must, I apprehend, tend to raise the valuations; and as these are confessedly too low at present, the effect will be so far beneficial. This was the opinion I gave to his Lordship last autumn, and it is my opinion still; and I am not aware of any circumstance connected with the working of the Poor Law rendering it inexpedient for the Legislature to base the franchise upon the Poor Law valuations, if in its wisdom it shall see fit to do so.

I have the honour to be,
My Lord,
Your Lordship's faithful Servant,
GEORGE NICHOLLS.

Viscount Morpeth,
&c. &c.

Lord Morpeth to Charles Haig and Rickard Deasy, Esqrs.

Irish Office, London, March 4, 1841.

GENTLEMEN,

I HAVE to request that you will immediately proceed to extend to such Poor Law Unions as are now in a condition to be examined your inquiries into the state of the valuations, with a view to compare the rated value of tenements with the registered Parliamentary franchise. In so doing, you will, in like manner as in the Unions already visited by you, endeavour to ascertain in each the principles on which the valuation has been made, and the proportion which the rated value bears to the actual letting value, and also (as far as this is practicable without much delay) to the rent paid for the rated holdings.

It will be desirable to exhibit in a tabular form as much of the information collected as can be presented in that shape. And in doing this, you will have regard, as in some of your Reports already presented, not only to the rated value of the tenements, but to the amount of the registered franchise, to the population, to the quantity of land included in the tenements, and to the acreable extent of the several districts.

It is essential that, early in the month of April, the result of those inquiries, so far as they shall have been then prosecuted, shall be arranged in a suitable form for presentation to Parliament, and shall be forwarded to me for that purpose. As soon as any further information shall be afterwards from time to time obtained, it should be similarly arranged and forwarded with the least possible delay.

The consideration of the Poor Law Commissioners has been requested to the subject of these instructions; and I have no doubt that any necessary assistance will be afforded to you by them in the prosecution of your inquiries. You will communicate with the Poor Law Commissioner acting in Dublin, and receive, and attend to, any suggestions which he may think it proper to give upon the subject.

If, to secure the speedy prosecution of those inquiries, it shall be found expedient to procure the assistance of other persons to be associated with you, the necessary directions will be given for that purpose.

I have the honour to be,
Gentlemen,
Your most obedient Servant,
MORPETH.

Charles Haig and Rickard Deasy, Esqrs.

TO VISCOUNT MORPETH.

MY LORD, *Dublin, April* 20, 1841.

SINCE the first Report on the Poor Law Valuations and the Elective Franchise in Ireland was presented to your Lordship, considerable progress has been made in the valuation of many Unions. Second General Report.

Having received your Lordship's instructions of the 4th March last, to commence a further investigation in such Unions as were in a condition to be examined, and your Lordship having added to the number of those engaged in the Inquiry, we immediately took steps to ascertain in what Unions the valuations were in the most forward state, and found that, besides those already visited, there were forty-three in various parts of Ireland, the valuation of which appeared to be in such a state of completion as rendered them fit to be inspected. Besides those forty-three, we proceeded to make further inquiries as to the town divisions of Belfast and Clonmel Unions, which had been already visited. The former Report, having been chiefly confined to the rural districts, did not embrace any general inquiry as to the scale on which the tenements of the registered electors of those towns had been valued.

The total number of Unions to be visited in pursuance of your Lordship's renewed instructions was, therefore, forty-five.* Unions visited.

For convenience in visiting these Unions we found it necessary, according to their position on the map, to divide them into Districts, thus—

* For the Unions previously visited, see First Report.

SECOND REPORT.

FIRST DISTRICT.—*(Northern Unions.)*

Union of	Armagh,	-	County Armagh and Co. Tyrone.
,,	Dungannon,	-	,, Tyrone.
,,	Omagh,	-	,, Tyrone.
,,	Castlederg,	-	,, Tyrone.
,,	Coleraine,	-	,, Londonderry and Co. Antrim.
,,	Londonderry,	-	,, Londonderry and Co. Donegal.
,,	Newtown-Limavady,		,, Londonderry.
,,	Banbridge,	-	,, Down and Co. Armagh.
,,	Lisburn,	-	,, Antrim and Co. Down.
,,	Belfast,	-	,, Antrim and Co. Down.

SECOND DISTRICT.—*(Unions chiefly in Connaught.)*

Union of	Athlone,	-	County Roscommon and Co. Westmeath.
,,	Ballinasloe,	-	,, Galway and Co. Roscommon.
,,	Loughrea,	-	,, Galway.
,,	Gort,	-	,, Galway and Co. Clare.
,,	Castlerea,	-	,, Roscommon, Co. Mayo, & Co. Galway.
,,	Sligo,	-	,, Sligo.

THIRD DISTRICT.—*(Unions in Munster.)*

Union of	Cork,	-	County Cork.
,,	Dunmanway,	-	,, Cork.
,,	Macroom,	-	,, Cork.
,,	Listowel,	-	,, Cork and Co. Kerry.
,,	Newcastle,	-	,, Limerick.
,,	Rathkeale,	-	,, Limerick.
,,	Kanturk,	-	,, Cork and Co. Kerry.
,,	Mallow,	-	,, Cork.
,,	Kilmallock,	-	,, Limerick.
,,	Limerick,	-	,, Limerick and Co. Clare.

FOURTH DISTRICT.—*(Unions chiefly in South Leinster and Tipperary.)*

Union of	Shillelagh,	-	County Wicklow and Co. Carlow.
,,	Gorey,	-	,, Wexford.
,,	Waterford,	-	,, Waterford and Co. Kilkenny.
,,	Lismore,	-	,, Waterford.
,,	Roscrea	-	King's Co., Queen's Co., and Co. Tipperary.
,,	Thurles,	-	County Tipperary.
,,	Tipperary,	-	,, Tipperary and Co. Limerick.
,,	Cashel,	-	,, Tipperary.
,,	Clonmel,	-	,, Tipperary and Co. Waterford.
,,	Rathdrum,	-	,, Wicklow.

FIFTH DISTRICT.—*(Unions chiefly situate in North Leinster and the adjoining part of Ulster.)*

Union of	Rathdown,	-	County Dublin and Wicklow.
,,	Edenderry,	-	King's Co., Co. Kildare, and Co. Meath.
,,	Naas,	-	County Kildare, Co. Dublin, & Co. Wicklow.
,,	Drogheda,	-	,, Louth and Co. Meath.
,,	Dundalk,	-	,, Louth, Co. Armagh, & Co. Monaghan.
,,	Kilkeel,	-	,, Down.
,,	Cootehill,	-	,, Cavan and Co. Monaghan.
,,	North Dublin,		,, Dublin.
,,	South Dublin,		,, Dublin.

We have visited the whole of these Unions, and the time having arrived at which your Lordship directed us to report the progress made in the Inquiry, we now submit to your Lordship our separate Reports from the Unions of

Banbridge,	Armagh,	Cootehill,	Athlone,
Lisburn,	Dungannon,	Kilkeel,	Roscrea,
Newtown-Llimavady,	Castlederg,	Gorey,	Cashel,
Londonderry,	Sligo,	Loughrea,	Castlerea, and
Coleraine,	Tipperary,	Ballinasloe,	Gort.

The obligation which we have felt of patiently investigating the facts connected with each Union, and of hearing all the evidence which could enable us to make accurate reports, has protracted the inquiry beyond the period anticipated for its conclusion. The Returns and the Evidence which we have collected are voluminous, and we have not yet been able to complete our Reports from all the Unions. They will be forwarded to your Lordship from time to time as completed. The necessity of attending to their preparation prevents us from attempting at present to give any of the general results of the Inquiry, and obliges us to confine ourselves to stating the course we have pursued, and the progress made, up to the date of this Report.

Local Reports from each Union.

Your Lordship's directions to us to ascertain in each Union the principles on which the valuations had been made rendered it necessary to obtain detailed information respecting their original formation, the circumstances which operated upon them during their preparation, and the changes that are still in progress. The plan of preparing a separate Report from each Union, embodying the results of the Inquiry for each, is more calculated to convey accurate information respecting the Valuations to which they relate, than any general observations we can offer to your Lordship respecting them. We have, therefore, adhered to the plan of preparing from each Union a separate Report, giving, in an Appendix, the Tabular Returns and the Evidence relating to each Union.

We have pursued the course of inspecting in the Minute-Books of the several Boards the history of each Valuation so far as it is there recorded, and we have extracted from them all the proceedings which appeared to affect the several Valuations from the period of the formation of the Union.

Copies of these extracts will be found in the Appendix to our local Reports. They exhibit the general nature of the proceedings which have preceded and accompanied the formation of the several Valuations.

The degree of supervision and control which the Boards of Guardians of each Union exercised over their valuators during the progress of the valuation may, to a certain extent, be estimated by the incidental proceedings which are there recorded.

In the northern counties to which Griffith's valuation extends, the Boards of Guardians, desirous of avoiding the expense of a new valuation, endeavoured to render it available for the purposes of the Poor Law, but after a short trial abandoned the experiment, and resolved to effect a new valuation.

The Boards, in all cases, advertised for tenders from valuators, and nothing appeared to us to show that the selection had been influenced by any other consideration than the qualifications of the candidates, the amount of their tender, and the probability of their performing their duties satisfactorily.

In the course of our investigations, minute inquiries were made by each of us as to the qualifications of the persons thus selected—the standard of value adopted by them—the application of that standard to different species of property—and the manner in which they performed their task. For more particular information upon this subject, as applying to each particular Union, we beg leave to refer to the separate Reports upon each.

We now present a brief summary of the proceedings, with reference to valuation, of which we forward the separate Reports in those Unions.

In Banbridge, the person appointed was not a professed valuator, nor a surveyor by profession. His qualifications were general acquaintance with the value of the land, and his previous experience in the applotments under the Tithe Composition Acts. His standard of value of land was formed by calculating the amount of the gross produce of the land, and fixing a fourth of that amount as the net annual value. This calculation was used as a guide, to assist him in arriving at the reasonable rent, upon which in substance he found his standard of value. In the application of that standard he did not make any addition to the valuation of the smaller farms, on account of the effects of the competition in raising the letting price of that class of land.

In Lisburn, the valuator's standard was the rent which a solvent tenant could afford to pay, deriving out of the produce of the soil a comfortable subsistence for himself and his family. No distinction was made by him on account of the small size of a farm, bringing it within the reach of a larger number of persons, and consequently increasing the price that would be given for it.

In Newtown-Limavady, the person who valued the Union was a valuator by

SECOND REPORT.

profession, and professed to form a scale of value by calculating the amount of the gross produce of the soil for the best land in the Union, and deducting from that amount the cost of raising the produce. He then valued other lands, by comparison with that thus selected.

The assistant to whom he deputed the valuation of more than one half of the Union, also a valuator by profession, referred to Griffith's valuation, and made an addition to it founded on the proportion which he considered that prices had increased since it had been effected in that district. Both, however, repudiated the "rack-rent" as a test, and professed to have valued on a scale that would leave the tenant a considerable interest in the soil.

In Londonderry, the valuators, one of whom was a surveyor, adopted the fair rent as their standard, both in the City and in the rural districts. In the latter they valued each townland at an entire sum, which they afterwards applotted upon each separate tenement, sometimes with the assistance of the owners and occupiers of the townland. In both City and county the rack-rent was repudiated as a test of value.

In Coleraine, the two valuators, one of whom was a surveyor, and the other a farmer, adopted, in like manner, the reasonable rent which a solvent tenant could afford to pay, as a standard of the value of land, and formed their idea of what a solvent tenant could afford to pay by reference to the rents paid by those persons of their acquaintance who held land at an easy rent, and were enabled out of the produce of it to maintain themselves and their families comfortably. In the valuation of houses in towns they ascertained the letting value, and deducted 20*l.* per cent. from that amount for repairs and insurance.

In Armagh, one valuator was appointed, who was a surveyor by profession. He adopted also the "reasonable rent" as a standard in the rural districts, and formed his estimate of a reasonable rent, by allowing wages of labour to the farmer and his family, together with a fourth or fifth of the surplus produce, after deducting the cost of raising it. In the valuation of the town of Armagh he adopted Griffith's valuation of the houses, and having added to that the one-third which, according to Mr. Griffith's system, is always deducted from the value of houses, he deducted 10 per cent. from the amount so ascertained.

In Dungannon, the valuator, who was also a surveyor, adopted as his standard what a solvent tenant could afford to pay, judging of that by reference to the rents paid on the estates of some large landed proprietors in the Union, whose estates are let at easy rents. He added to that a small sum for the farm-houses, which are not taken into account by landed proprietors not disposed to take advantage of the competition for land. What he considered the fair letting value was adopted by him in the valuation of the houses in the town of Dungannon.

In Castlederg, two valuators, both of whom were surveyors by profession, adopted also the fair letting rent, according to the scale of letting upon the estates of those proprietors who were in the habit of allowing a good interest in the land to the tenant, and added a small sum to that amount for the value of the house.

In Sligo, the valuator (a civil engineer) adopted the rent that could be paid by a solvent tenant who would continue to pay it, and derive from the land a proper remuneration, which, in general, he considered ought to amount to a third of the gross produce. In the town of Sligo he adopted the fair letting value.

In Tipperary the valuator was a civil engineer, and adopted a standard about seven per cent. lower than he would have valued the land as between landlord and tenant.

In Kilkeel, the valuator, who was the same person that valued Banbridge, professed to adopt in that Union the average rents paid upon recent lettings, and his valuation of Kilkeel is consequently, in his own opinion, higher than that of Banbridge.

In Gorey, the standard of value could not be ascertained from the principal valuator, who, at the period of the inquiry, was engaged in valuing a distant Union. The assistant valuator stated that he had valued below the rent.

In Cootehill, as in Gorey, the standard of value could not be ascertained from the valuator himself. He was, however, a person whose principal occupation was the valuation of land, and had valued Newcastle Union; he adopted the reasonable rent as his standard, and applied it to large and small farms without distinction.

In Loughrea, the valuator, like the preceding, was one whose principal occupation was valuing land. He employed another person to assist him in the work, and the standard first applied by his assistant, and afterwards adopted by the valuator, was the rent that a farmer could be expected to pay, and maintain himself and family comfortably, according to his condition, out of the produce of the land.

In Ballinasloe, as in Loughrea, the valuator and his assistant were persons principally engaged in the valuation of land, and they adopted, in like manner, the fair rent that could be paid by a solvent tenant.

In Athlone, the valuator was the same who had valued the Sligo Union, and adopted as his standard in the former the rents charged on the estate of a particular proprietor, as they were, in his opinion, fair or reasonable rents.

In Roscrea, the valuator was a person whose occupation was the management and valuation of land. He considered that the time allowed him for the completion of his work would not enable him to make as accurate a valuation as if employed to value the estate of a private proprietor; and he effected the valuation upon such a scale as, if adopted in letting the land, would give the tenant a considerable interest. He adopted this course in order that any want of accuracy might not press upon the occupier.

In Cashel, the valuator was a farmer. His absence from Cashel at the period of the inquiry there prevented the embodying in the Report on that Union his own statement of the standard of value adopted by him. The Report on Listowel will contain his own statement of his principles of valuation.

In Castlerea, the valuator was an under-agent on extensive estates. His standard of value was the third of the net produce of the land which remained after deducting the cost of raising it; and he adopted this because he considered such a proportion of the produce as a reasonable rent for a landlord to ask and a tenant to give.

In Gort, the valuator was a farmer. His standard of value was the rent; that, in his opinion, could be paid by a tenant of sufficient capital to stock and cultivate the land to the most advantage, reserving to him a return of 15 per cent. on his capital: this rent he estimates at two-fifths of the produce.

We have compared the Poor Law Valuation with the General Valuation of Ireland now in progress under the direction of Mr. Griffith, whenever such comparison was practicable. The result in eight unions in which the comparison was made appears to be that, when Griffith's valuation of the whole district comprised within the Union is compared with that under the Poor Law, the latter is generally from 18 to 25 per cent. above that of Griffith.

It is to be borne in mind, in comparing the Poor Law Valuations with the General Valuation of Ireland, that the latter is founded on an assumed scale of the value of agricultural produce greatly below the real prices, and that the Poor Law Valuations include several species of property excluded from the other, the principal class of which is houses under the value of 5*l.*, not included in the General Valuation. No exact comparison, therefore, can fairly be instituted between the two with any other view than to ascertain whether the difference between the two valuations is similar in different Unions.

We have compared the Clerk of the Peace's Lists of the Ten Pound registered Electors with the Rate Books, in order to ascertain the amounts at which they are rated.

The result of that comparison, so far as the returns have been tabulated, we now present.

In Banbridge Union, which lies in the counties of Armagh and Down, out of 359 10*l.* county electors, traced in the Rate Book, 46 were rated under 10*l.*, and 12 under 5*l.*

In Lisburn, which includes the borough of that name, out of 206 registered householders traced, 30 are rated under 10*l.*, and 5 under 5*l.*; and out of 469 10*l.* electors of the counties of Down and Antrim, 48 are rated under 10*l.*, and 10 under 5*l.*

In Newtown-Limavady, out of 355 10*l.* electors of the county of Londonderry, whose separate rating was ascertained, 17 are rated under 10*l.*, and 2 under 5*l.*

In Londonderry Union, out of 345 householders, whose rating was ascertained,

SECOND REPORT.

45 are rated under 10*l.*, and 9 under 5*l.*; and out of 82 10*l.* electors of the county of Londonderry, and 51 10*l.* electors of Donegal, whose rating was ascertained, 12 are rated under 10*l.*, and 4 under 5*l.*

In Coleraine, out of 172 householders entitled to vote for this borough 70 are rated under 10*l.*, and 17 under 5*l.*; and out of 134 10*l.* electors of Londonderry county traced, 24 are rated under 10*l.*, and 5 under 5*l.*

In Armagh, out of 555 householders of the city whose rating was ascertained, 245 are rated under 10*l.*, and 39 under 5*l.*; and of 256 10*l.* electors of the county, whose rating was in like manner ascertained, 15 are rated under 10*l.*, and one under 5*l.*

In Dungannon, out of 136 registered householders of the borough traced, 24 are rated under 10*l.*, and 6 under 5*l.*; while out of 233 10*l.* electors of the county Tyrone, 34 are rated under 10*l.*, and 12 under 5*l.*

In Castlederg, out of 143 10*l.* electors traced, 19 were rated under 10*l.*, and 2 under 5*l.*

In Sligo, out of 414 registered householders of the borough, 155 were rated under 10., and 40 under 5*l.*; and out of 236 10*l.* county electors, 69 were rated under 10*l.*, and 13 under 5*l.*

In Tipperary, out of 104 10*l.* electors traced, 12 were rated under 10*l.*, and 1 under 5*l.*

In Gorey, out of 184 10*l.* electors traced, 14 were rated under 10*l.*, and 3 under 5*l.*

In Kilkeel, out of 48 10*l.* electors traced, 10 were rated under 10*l.*, and one under 5*l.*

In Cootehill, out of 330 10*l.* electors traced, 38 were rated under 10*l.*, and 2 under 5*l.*

In Loughrea, out of 184 10*l.* electors traced, 39 were rated under 10*l.*, and 1 under 5*l.*

In Ballinasloe, out of 236 10*l.* electors traced, 58 were rated under 10*l.*, and 13 under 5*l.*

In Athlone, out of 166 registered householders of the borough, 45 were rated under 10*l.*, and 5 under 5*l.*; and out of 79 10*l.* county electors, 10 were rated under 10*l.*, and 1 under 5*l.*

In Roscrea, out of 217 10*l.* electors traced, 52 were rated under 10*l.*, and 11 under 5*l.*

In Cashel, out of 243 registered householders of the borough, 74 were rated under 10*l.*, and 26 under 5*l.*; and out of 142 10*l.* county electors, 18 were rated under 10*l.*, and 6 under 5*l.*

In Gort, out of 51 10*l.* electors traced, 5 were rated under 10*l.*, and 1 under 5*l.*

In Castlerea, out of 378 10*l.* electors traced (including some registered in 1832, and not re-registered), 220 were rated under 10*l.* and 43 under 5*l.*

There are not materials before us to form any calculation as to the probable numbers of electors which the adoption of a franchise regulated by any given amount of rating, combined with tenure, would produce.

Leases of the description which at present confer the franchise are not required to be, nor are they in practice, registered, nor could the number of existing leases be ascertained without a minute, lengthened, and expensive investigation. The evidence before us upon the subject amounts to nothing more than the opinion of the witnesses, who in general concur in stating that a majority of the tenements in each Union to which their evidence applies are held without any lease, but they are unable to state more precisely the proportion which that majority bears to the entire number of tenements.

In almost every Union from which Reports are forwarded, it appears that there is a great and growing objection on the part of the landed proprietors to grant leases.

The returns from 49 Unions, of which the tenements have been classified according to their amount at which they are rated, have been obtained. Of these Unions, there are 31 not containing boroughs returning members to Parliament, and 18 in which there are such boroughs. See Tables appended to this Report.

In other tables will be found the area and population of all the Unions in Ireland not containing boroughs returning members to Parliament.

When our Reports on all the Unions which have been visited are complete, we shall be enabled to compare and lay before your Lordship the results of our inquiries in 29 counties of Ireland, where the Unions which have been visited are situate.

CHARLES HAIG.
RICKARD DEASY.
JOSEPH LENTAIGNE.
HENRY O'HARA.
W. JEFFCOTT.
W. P. LEATHEM.
ISAAC S. O'CALLAGHAN.
T. KENNEDY LOWRY.
THOMAS CATHER.
CHARLES KELLY.
JOHN NOLAN.

REPORTS

RELATIVE TO THE

VALUATIONS FOR POOR RATES,

AND TO THE

REGISTERED ELECTIVE FRANCHISE,

IN IRELAND.

LONDON:

PRINTED BY W. CLOWES AND SONS, STAMFORD STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1841.

CONTENTS.

Page

LOCAL REPORTS:—

Balrothery 1
Longford 14
Parsonstown 23
Lurgan 38
Scariff 61

LOCAL REPORTS.

BALROTHERY.

REPORT.

Balrothery.

The Union of Balrothery occupies nearly the whole of the northern part of the county of Dublin. It was stated to us to comprise the entire barony of Balrothery, or nearly so, and parts of the barony of Nethercross, Coolock, and Castleknock.

The towns and villages of Balbriggan, Balrothery, Skerries, The Naul, Rush, Lusk, Donabete, Swords, Malahide, Kilsalaghan, Ballyboghill, and other smaller hamlets, lie within the Union.

Division of Union.

The Union is divided into 12 electoral divisions. The first election of guardians took place on the 8th May, 1839. The number of elected guardians is 22, and of *ex-officio* guardians 7. The names of the divisions and of the guardians will be found in the Appendix.

Appointment of valuators.

The Board, (after the usual advertisements), on the 18th October, 1839, appointed Messrs. George Taylor and Geoffry Morris, valuators of the Union.

Messrs. Taylor and Morris are professional valuators, and produce high testimonials of ability. Mr. Morris was employed on the ordnance survey, and has been highly recommended by Captain Portlock for judgment and skill.

Documents furnished to valuators. (See App. E, Evidence, p. 10.)

The documents which Messrs. Taylor and Morris received from the Board, in order to assist them in their task, were—

1. The tithe composition.
2. The applotments to county cess.
3. The maps of the ordnance survey.

They commenced their valuation of the Union in the town of Swords early in October. At first they remained together and made a joint valuation, but afterwards took different districts.

They made use of the tithe composition only for the purpose of ascertaining the *quantity* of land in the possession of each occupier, but did not rely on it even for that purpose, and paid no regard to it for the purpose of ascertaining *value*.

The applotments to county cess were also used, but not relied on, in determining the *quantity* of land in the possession of each occupier. No reliance whatever was placed on them as to the *value*.

The maps of the ordnance survey were a valuable check on the former documents as to *areas*.

They did not obtain the rentals of the landlords; and though they sometimes inquired what amount of rent was paid, they never relied on the result of such inquiries. They found the occupiers not disposed to be communicative on the subject of their rent, or the number of acres occupied by them, and they consequently seldom sought such information, and never relied upon it when offered.

They adopted the same system in towns and villages as in the county districts, but checked their own opinions by those of persons having local knowledge in estimating the effect of local advantages or disadvantages.

Test of value at first adopted.

The test of value adopted by the valuators was described to us by Mr. Morris as follows:—

"We did not take the rent at which the tenement would let in the market, because that is raised by competition for land. But we took what a solvent steady man would be reasonably able to pay for it. We did not take the rack-rent as a criterion, although a man might continue to pay it. We assumed the value to be the rent which a person might pay for it, supposing him to have a reasonable remuneration for his capital, time, and labour."—See Appendix E, p. 10.

The valuators proceeded with their task on these principles, and made a valuation which we had an opportunity of inspecting. That valuation has been altered under the circumstances hereinafter detailed.

Resolutions of Board as to valuation.

On 2nd December, 1839, the following resolution was passed by the Board, three *ex-officio* guardians and 16 elected guardians being present:—

"Resolved,—That, with a view to insure the utmost accuracy in the valuation, and to prevent the necessity of appeals, it is desirable that committees of the guardians be appointed to superintend the progress of the valuation; that the Union be divided into three parts for that purpose; that the electoral divisions of Balbriggan, Belscadden, and Holmpatrick form the first division; the electoral division of Lusk, Ballyboghill, Hollywood, and Clonmethen form the second division; and those of Swords, Kilsalaghan, Donabete, Kinsealy, and Malahide form the third. That the elected guardians of those divisions respectively do form the committee for each of those divisions, and that the *ex-officio* guardians be members of all the committees. That those committees be instructed to meet from time to time as often as they shall deem necessary, as the valuation shall be in progress, and render such assistance as they may deem advisable to the valuators. That the valuators be directed to communicate with those committees, and to lay before them draft valuations from time to time. That the committees be instructed to report progress to the Board at each meeting. That Mr. Corbally be

Balrothery.

appointed chairman of the Swords Committee, Mr. Stubbs of the Ballyboghill Committee, and Mr. Woods of the Balbriggan Committee."—See Appendix F, p. 11.

Under the authority of the foregoing resolution, the three Valuation Committees commenced their labours. They held public meetings in their respective districts, at which the rate-payers were invited to attend; and the revision of the valuation books, prepared by the valuators, was proceeded with at those meetings.—See Reports of Valuation Committees, Appendix F, p. 11; and Mr. Dillon's Evidence, Appendix E, p. 10.

It appears that at the time of the appointment of the three Valuation Committees many parts of the Union still remained to be valued. Great difference of opinion appearing between the valuators and the local committees, in respect of the value of the tenements, on the 24th February, 1840, the Board passed a resolution, one *ex-officio* guardian and 15 elected guardians being present, by which the valuators were directed to *use diligence* in availing themselves of the local knowledge of the Valuation Committees.—See Appendix F, p. 11.

Revision of the first valuation.

The mode in which the revision was conducted was thus described to us by one of the guardians, who assisted at the revision in the district of Balbriggan, comprising three extensive electoral divisions:—

"The revision was made by the guardians and rate-payers. There was a committee appointed of guardians. The rate-payers attended and were consulted as to the value. The revision was made according to the opinion of the rate-payers and guardians. The valuator in many instances had gone up to the rack-rent. His whole valuation was reduced. Thinks the revised valuation is generally under the rent at which the lands are let. In the town parks of Balbriggan the valuation is much under the letting value. The letting value there is from 2*l.* 10*s.* to 4*l.* an Irish acre. The revised valuation is from 2*l.* to 2*l.* 10*s.* Thinks the rents there are too high, but believes they are paid. Thinks the revision was made according to what a solvent tenant could pay, if properly remunerated for his capital, time, and labour, and keeping the land in condition. The revised valuation is not founded on an estimate of what the tenement would let in the market to a solvent tenant. Thinks that solvent tenants sometimes bid over the value. In making the revision, the county cess and also the tenant's proportion of the poor rate were supposed to be paid by the tenant. No notice was taken of the rent actually paid."—Evidence of Mr. Dillon, Appendix E, p. 10.

Relation of present valuation to the rent.

Test of value.

One of the guardians, who was a member of another Valuation Committee, stated that he estimated the value "at what a solvent tenant could afford to pay, and live like a Christian, eating animal food sometimes."—Mr. Moran, Appendix E, p. 10.

We had no opportunity of inquiring from any of the guardians of the Lusk district the principles of valuation adopted by that Committee. We found that two of the guardians of the Swords division differed as to whether the revised valuation was above or below the rent in Swords.—(See Mr. Moran and Mr. Corbally, Appendix E, p. 10.) But with respect to the Balbriggan district, the evidence was satisfactory that the Valuation Committee had reduced the valuation much below the rent.

The Valuation Committees did not visit the tenements for the purpose of valuation, but generally adopted the statements of the occupiers, checked by such local knowledge as they themselves possessed.—See Reports of Valuation Committees, Appendix F, pp. 11. Mr. Dillon, Appendix E, p. 10.

Having completed the revision of the valuation books of their respective districts, the Valuation Committees on the 13th July last presented them to the board, sixteen elected guardians and four *ex-officio* guardians being present.

Reports of the Valuation Committees.

The Report of the Valuation Committee of the district of Balbriggan, comprising three electoral divisions, was as follows:—

Balbriggan.

"The committee of the guardians for the Balbriggan district have to report that they have revised the valuation of the Balbriggan, Balscadden, and Holmpatrick divisions; and they submit the valuations so revised to the Board. Their meetings were attended by considerable numbers of rate-payers; and the name, extent, and valuation of each holding have been read out to the meeting. The remarks of any rate-payer were received and considered by the committee previous to any alteration being made.—Dated 13th July, 1840.

(Signed) "Geo. A. Hamilton."

Lusk.

The report of the Lusk Valuation Committee stated that they had met on the 13th May, and had made some alterations with the consent of the valuators; but few rate-payers having attended on that day, they adjourned.

That they met again upon the 18th and 27th May, when they proceeded with the alterations, according to the best information that could be obtained from a very full meeting of rate-payers.

Swords.

The Swords District Committee reported that they met on the 25th May, in the Court-house at Swords; that a great number of rate-payers attended, and that the valuators also attended; that various alterations were suggested by the rate-payers and adopted by the valuators.

The three Reports being presented, the board passed resolutions adopting them, "subject to the consideration of the whole Board, on the question of their uniformity with each other."

Consent of valuators to alterations.

It will be observed that the Reports of two of the committees record the *consent* of the valuators to the alterations; while the Report from the Balbriggan district does not state such consent to have been given. We were informed that the valuators, being requested to sign a paper stating that they *consented* to the alterations, acceded with some difficulty to that request; but being subsequently applied to, to sign a document stating that they *approved* of the alterations, they declined to do so.

On the 22nd July, at a meeting of the board, four *ex-officio* guardians and fourteen elected

Balrothery.

guardians being present, the question of the uniformity of the valuations with each other appears to have been taken into consideration, and the following resolution was passed:—

Proceedings of Board to ascertain whether the same scale of value had been adopted in all parts of Union.

"That, with a view of comparing the general valuation of each electoral district with that of any other, and thereby to ascertain the uniformity of the valuation, it is desirable that the chairman of each committee do prepare a table, setting forth, opposite the name of each townland in his division, the number of acres, ranging first between 20*s.* and 30*s.* per acre; second, between 30*s.* and 40*s.*; third, between 40*s.* and 50*s.*; and fourth, above 50*s.*, according to the form hereto annexed:—

Electoral Division.

Name of Townland.	From 20*s.* to 30*s.* inclusive the Irish Acre.	From 30*s.* inclusive to 40*s.* per Irish Acre.	From 40*s.* inclusive, to 50*s.* per Irish Acre.	From 50*s.* and upwards per Irish Acre.	Observations.

Summaries in the preceding form were accordingly prepared.—Appendix F, p. 11.

Hollywood Valuation Sub-committee.

It having appeared at this meeting that the division of Hollywood had not yet been completely revised, a Sub-committee of Valuation was appointed for the purpose. On the 4th August, 1840, the Board again met, and the sub-committee appointed to value Hollywood brought up its report, which was adopted, subject to the consideration of the whole Board, as in the former cases.

On the same day the summaries of the valuations made by the three Valuation Committees directed by the resolution of the 22nd July were laid before the Board, for the purpose of comparing the valuation of each division and securing uniformity; and the minute-book records that "the several valuations of the different districts being compared, it was resolved, 'That the valuation, as now compared, be approved of and adopted as the valuation of the Union.'"

The above resolution was carried unanimously,—two *ex-officio* guardians, thirteen elected guardians, and the Assistant Poor-Law Commissioner being present.

It is remarkable that the valuators do not appear to have ever seen or heard of these summaries.

The foregoing resolution is recorded in the minute-book to have been *unanimously* carried; but an impression certainly exists that the divisions which commenced their revision *latest* carried the reduction *furthest*, and some desire is said to have been expressed in those districts where the revision had commenced to begin their revision again, with the view of reaching the same level as the rest.

We had an opportunity of inspecting the summaries of the valuations prepared pursuant to the resolutions of the 22nd July; but the form which we have given, and which was extracted from the minute-book of the Board, shows the principle on which it was attempted to ascertain the uniformity of the valuation. It does not appear to us that summaries prepared in that form could be sufficient for that purpose; but those summaries manifest on the part of the Board an anxiety to secure a uniform scale of value in all parts of their own Union, and a desire to counteract the original defects in the constitution of their revising bodies. Three localities, having each had the power of valuing itself, each being interested in lowering its valuation, and having no common standard of value but opinion, it is natural to expect that some irregularity must result. The steps taken by the board, with a view to correct this tendency to irregularity, we have described; but it is worthy of remark, that the attention of the board appears to have been directed entirely to the object of securing uniformity in the valuation between different parts of the Union; but no steps appear to have been taken to ascertain how far their valuation approached or varied from the actual letting value of the tenements.

Defects in the plan of revision.

Notwithstanding the great reductions which have taken place, there appears to be a disposition among a great many rate-payers to complain of the valuation of their tenements. But the complaint in general is not that their tenements are valued beyond what they are worth, but that others are valued lower. A rate-payer whom we heard preferring a complaint, observed that "*the same guardian* ought to have valued the whole Union."—As to operation of 14th section of Poor Law Relief Act, see concluding Report.

Tendency to a low valuation: tenants' motives.

It is worthy of remark, that although the Poor Act appears to give the landlord an interest in keeping the valuation up to the level of the rent, still both landlords and tenants in the Union of Balrothery, so far as we could ascertain, appear to be unanimous as to the expediency of lowering the valuation. Persons differ as to the causes which produce this unanimity. Thus, as to one landlord, it was stated that he was in favour of lowering the valuation, because he was willing to take the whole rate on himself, "for that's the sort of man he is." Of another it was remarked, "he is a tenant as well as a landlord." Of a third it was said, "the whole of such a town belongs to him, and it is chiefly let in tenements under the value of 5*l.* value them how you will." But whatever difference of opinion there may be as to the causes which produce this unanimity, the fact is undisputed, that landlords and tenants, *ex-officio* guardians and elected guardians, appear to sympathize in the most perfect manner with rate-payers of all degrees in moderating the amount of the valuation of their own land.

Landlords' motives.

Balrothery.

Revised valuation not a test of actual letting value.

The valuation as now revised cannot, as appears to us, be looked on as a test of the true value of the property in the Union; there have been too many motives in operation during its progress, all tending to lower the amount at which the tenements are valued to admit of that supposition. But the discrepancy between the valuation books as revised, and those originally settled by the professional valuators, men of unimpeached skill and integrity, and without any possible motive to misrepresent the value of the property in the Union is, in our minds, conclusive that the present valuation is much beneath the true amount. It will be recollected that the value, as determined by the valuators, was not founded on a principle which would be likely to affix a high apparent value on the tenements. It was founded on an estimate of the rent which a solvent tenant would be reasonably able to pay, supposing him to have *proper* remuneration for his capital, time, and labour, and was not founded on the rack-rent.—(Mr. Morris, Appendix E, p. 10.)

It is true that the very same principle, or at least a rule embodied in the same words, is said to have been adopted by the local committees. But the effects produced by applying the rule depend on the meaning attached to the words "a proper remuneration for the time, labour, and capital of the tenant." Half the produce of the soil he tills may be deemed proper and reasonable remuneration by one tenant, while another may be cheerfully satisfied to give two-thirds to his landlord, and subsist on the remaining third himself. Those words may acquire a fixed and definite meaning in the mind of a valuator, and doubtless they do so by force of habit, and the necessity of fixing a standard on which to found his conclusions; but where those words come to be interpreted by a meeting of rate-payers, even when controlled by guardians, all, however, interested in the result, it is impossible to suppose that a valuation so prepared can be a test of the "*net annual value*" of the tenements within the Union whatever legal construction be attributed to that phrase.

Comparison of revised with original valuation.

We have at great pains compared the valuation-books, as revised, with those settled by the valuators, with a view to form an estimate of the effect of such a mode of revision; the result of that comparison will be found in the Appendix. It may be stated generally thus:—

Valuation Committees lowered the valuation.

In the district of Lusk the committee left 920 tenements at the value placed on them by the valuators. In 420 instances they lowered the valuation, and raised it in 11 instances. In the district of Swords the committee left the valuation unaltered in 645 instances; in 355 instances they lowered it, and in 61 instances raised it. In the Balbriggan they left only 328 tenements unaltered, while they lowered the valuation of 1379 tenements, and thus raised the valuation of 178 tenements.—(See Appendix D, p. 9.)

It is proper to observe that Mr. Morris, with great candour and fairness, states that he considers that the cases in which the value was *raised* were generally occasioned by real errors in the valuation, properly the subject of revision, and from which no valuation of a whole district, when first made, could be exempt.

We have inserted in an Appendix a classification of the tenements within the Union, according to the values at which they now appear rated in the valuation-books.—(See Appendix C, p. 9.)

Rating of registered electors.

The clerk of the peace's list of 10*l.* registered electors have also been compared with the valuation of the Union. Whenever a 10*l.* registered elector could be identified in the rate-books, the comparison has been made, and the result is given.—(See Appendix B, pp. 6—9.)

Difficulty of tracing the names of electors in the poor-rate books.

It is necessary to observe that in many instances this identification is incomplete and unsatisfactory. The individuals rated in the books have often been inserted without adopting any certain mode of ascertaining whether he is the person who is the real occupier of the tenement; and we are led to believe that persons actually in occupation of two tenements are frequently only rated for one, while his son or his servant is set down in the rate-books as the occupier of the other. In consequence of our having been unable to obtain maps of the town lands comprised within the Union, and from the great imperfections and inaccuracy of the clerk of the peace's lists with regard to the names of the places in which the property is situated, out of which electors have registered, we have been unable to determine how many registered 10*l.* electors are resident within the Union. Appendix B contains a list of 205, which is the whole number that we were able to identify.

We have also been unable to obtain any account of the rent actually payable by the 10*l.* registered electors, and we think that such an inquiry would be attended with extreme difficulty; and, supposing it possible to be accomplished, would require a personal visit to every part of the Union, and a much longer period than it was in our power to devote to the inquiry. We know of no effectual mode of ascertaining the rent payable without an inspection of the rentals of the landlords.

(Signed) Charles Haig.
Rickard Deasy.

APPENDIX A.

List of Guardians.

(Return Dated 25th March, 1840.)

Electoral Divisions.	Names of Persons proposed.	Number of Votes given for each.	Names of Guardians elected.	Residence and Post Towns.
Balbriggan	William O'Reilly .	. .	William O'Reilly .	Leafarm, Balbriggan.
	Thomas C. Hamblin	. .	Thomas C. Hamblin	Hampton, do.
	John F. Madden, Esq.	. .	John L. Madden, Esq.	
Balscadden	. . .	. .	Mr. Thomas Dillon .	Bridgefoot, do.
Holmpatrick	John Johnston, Esq.	269	John Johnston, Esq.	Hocketstown, Skerries.
	Mr. James Lynch .	239	Mr. James Lynch .	Loghsheney, do.
	Mr. John Rodney .	130		
Lusk . .	Patt Dodd, Esq. . .	. .	Patt Dodd, Esq. . .	Torringtown, Lusk.
	Walter Rickard, Esq.	. .	Walter Rickard, Esq.	Haystown, do.
	Mr. John Rooney .	. .	Mr. John Rooney .	Raheng, do.
Ballyboghill	Mr. Thomas Byrne .	. .	Mr. Thomas Byrne .	Ballyboghill, Swords.
Hollywood	Mr. Bastable Ennis .	. .	Mr. Bartle Ennis. .	Killoryher, Balbriggan.
	Mr. Frank Hynes .	. .	Mr. Frank Hynes .	Hollywood, do.
Clonmethan	. . . .	. .	Mr. Thomas Butler .	Tordanstown, Ashbourne.
Swords. .	Elias Corbally, Esq. .	. .	Elias Corbally, Esq.	Rathbeale, Swords.
	Mr. James Brangan	. .	Mr. James Brangan .	Swords.
	Mr. Hugh Moran .	. .	Mr. Hugh Moran .	Forstertown, Swords.
Kilsallagahan	. . .	. .	Patt Corbally, Esq. .	Rathfeale, do.
			John Seagrane, E s	New Barn, do.
Donabate .	Mr. Mungo Duckett .	. .	Mr. Mungo Duckett	New Lard, do.
Thos. Martin	Mr. Christopher Blake	. .	Mr. Christopher Blake	Post Town, do.
Kinscaly .	Thomas McOwen .	. .	. . .	Middleton, Artane.
Malahide .	Michael O'Grady, Esq., M.D.	. .	Michael O'Grady, Esq., M.D.	La Mancha, Swords.
	Nathaniel Humble, Esq.	. .	Nathaniel Humble, Esq.	Beechwood, do.
	Charles Fraser . .	. .	. . .	Hazel Brook, Malahide.

(Signed) JOHN SMITH, *Returning Officer.*

Ex-Officio Guardians.

Charles Cobb, Sen., Esq. .	Newbridge, Swords.
G. A. Hamilton, Esq. . .	Hampton Hall, Balbriggan.
A. S. Hussey, Esq.	
G. Wood, Esq.	Melverton, Balbriggan.
A. S. Ball, Esq.	
Thomas Barker, Esq.	
T. W. Stubbs, Esq.	

New Election of 5th October, 1840.

Charles Cobbe, Jun., Esq. .	Newbridge, Swords.
Hon. Edward Preston . .	Gormanstown Castle, Balbriggan.
A. S. Hussey, Esq. . . .	Westtown, Balbriggan.
George Evans, Esq. . . .	Portrone, Swords.
A. S. Ball, Esq.	Malahide Castle, Malahide.
Agent of Lord Talbot . .	Matheny Lodge, Balbriggan.
Thomas Baker, Esq.	
T. W. Stubbs, Esq. . . .	Rolestown, Swords.

APPENDIX B.

Rating of £10 Registered Electors.

Names of £10 Electors.	Quantity of Land.	Amount of Rated Value.	Observations.
	A. R. P.	£. s. d.	
James Archibald		36 9 1	
Richard Brown		33 15 0	
John Bride		165 12 0	
Nicholas Bryan		16 5 0	
Peter Banister		6 0 0	
John Brangan		6 0 0	
Mathew Beate		9 0 0	Name in book: Bute.
Thomas Brian		135 16 3	
James Brangan	Two holdings	27 0 0	
John Byrne		60 0 0	Name in books Mrs. Byrne, but supposed to be the same.
Nicholas Butterly		8 0 0	
Peter Byrne		6 7 6	
Thomas Brian	12 3 20	41 12 6	
Michael Coreyton		11 5 0	
Lawrence Clinton		9 15 6	
Francis Carey	10 0 0	26 5 0	Name on the books Monks, but tenement supposed to be the same.
William Carey	Two tenements, not known to be the same as the registered.	2 2 0 3 3 0	
Thomas Carey	Ditto	10 10 0 5 0 0	
John Casey	Name in the books Pat Casey, 11 acres.	15 15 0	
John Casey	12 0 0	22 4 0	
John Carmon	21 3 0	40 15 8	
John Coleman	5 3 0	12 10 0	
Richard Cannon	3 2 28	7 17 6	
Patrick Clinton		12 10 0	
Andrew Carroll	7 2 0	23 17 9	
Charles Connelly	1 2 0	7 1 9	
Joseph Conlan	28 1 12	35 9 2	
James Clarke	34 0 0	72 0 0	
Michael Cave	4 0 15	12 5 8	
Michael Cuffe	21 4 7½	47 7 0	
Peter Dungan	62 2 0	65 0 0	
Francis Delahagar	66 0 0	101 0 0	
Thomas Dillon	80 2 0	120 18 9	
Thomas Dillon	82 0 0	48 15 0	
Thomas Dungan	14 0 0	21 9 0	
John Dunne	13 0 0	16 12 9	
Michael Duffe	24 0 0	12 0 0	
Mathew Duff	28 0 0	63 0 0	
Thomas Dunne		7 0 0	
Michael Divine	3 2 0	8 0 0	
Nicholas Dodd	132 0 0	198 0 0	
George Dorrington	House	1 15 0	
Bernard Dorun		1 15 0	
Robert Dungan	7 0 0	10 10 0	
Patrick Dodd		119 8 9	
Edward Dalton	3 1 37	18 9 0	
Samuel Davis	3 3 0	11 5 0	
Christopher Dunn	8 1 1	22 12 10	
Patrick Dunn	15 0 30	43 15 0	
James Duff	24 0 0	72 0 0	Called in books Thomas.
Mathew Early	62 0 0	89 16 0	
Peter Early		21 0 0	
John Early	20 0 0	43 0 0	
Edward Ennis	38 0 0	62 0 0	
William Edwards	20 0 0	52 0 0	
John Farrell	12 0 0	18 10 0	
Michael Flynn	Three cabins	6 10 0	
Michael Fulham	25 2 0	44 12 6	
Thomas Fergusson	7 2 0	18 0 0	
Peter Flynn	52 0 0	9 18 4	
Patrick Farrell	58 0 0	119 0 0	
Joshua Franklin	House and garden	20 0 0	
Patrick Gelshenan	4 1 0	11 3 0	
Francis Gowan	House	8 0 0	
James Griffin	43 0 0	73 17 6	

APPENDIX B.

Rating of £10 Registered Electors—*continued.*

Names of £10 Electors.	Quantity of Land. A. R. P.	Amount of Rated Value. £. s. d.	Observations.
Patrick Geough	. . .	10 0 0	. . . .
Nicholas Herbert	. . .	6 0 0	Name in books Christopher.
Thomas Heugan	57 0 0	74 15 0	. . . .
John Hore	4 2 20	11 16 3	. . . .
John Heugan	9 0 0	15 13 9	. . . .
Lawrence Heugan	28 3 0	45 2 6	. . . .
Francis Hynes	115 0 0	147 15 0	. . . .
Laurence Hagan	28 3 0	45 2 6	. . . .
William Hely	House	11 0 0	. . . .
Lawrence Howard	. . .	12 12 0	. . . .
James Johnson (dead)	52 1 0	127 19 6	. . . .
John Johnson	39 3 10	59 14 6	. . . .
William Joynson	House and plot . .	10 0 0	. . . .
Hans Johnson	22 0 0	51 10 0	. . . .
John Kersey	1 0 0	2 15 0	. . . .
Richard Kelly	51 0 0	106 0 0	. . . .
Patrick Kelly (Rev.)	House and garden .	15 0 0	. . . .
John Kelly (dead)	19 0 0	47 17 6	. . . .
John Keegan	7 0 0	17 10 6	. . . .
John Kirk	10 0 0	16 0 0	. . . .
Michael Keary	2 2 0	9 10 0	. . . .
John Kavanagh	98 0 3	215 7 6	. . . .
James Kennedy	5 3 0	7 3 9	. . . .
John King	156 2 12	269 8 8	Widow Kennedy in the books.
Nicholas Kearns	20 0 0	30 10 0	. . . .
Andrew Kettle	21 1 8	47 18 6	. . . .
Patrick Kelly	. . .	. . .	Three persons of this name appear on the books in the townland where his freehold is situate.
Michael Legate	8 3 0	15 14 5	. . . .
James Leagett	8 2 10	7 5 10	. . . .
Christopher Leonard	2 2 0	6 11 3	. . . .
Richard Laudy	13 0 0	23 12 6	. . . .
John Larkin	21 1 0	37 3 9	. . . .
Patrick Lacey	3 3 0	9 8 9	. . . .
Joseph Loham	. . .	3 10 0	Widow Loham in the books.
John Lowndes	4 0 0	12 0 0	. . . .
Thomas Lowndens	2 2 0	6 15 0	. . . .
John Lynders	2 0 0	4 0 0	. . . .
James Lawless	4 0 0	10 0 0	. . . .
Mathew Lawless	7 0 0	17 10 0	. . . .
William Lynde	11 12 35	31 13 8	. . . .
M'Laughlin, James	74 0 0	141 15 0	. . . .
M'Gumness, William	4 3 0	10 13 9	The name in the books is John M'Guiness.
John Murlagh	51 0 0	67 5 0	. . . .
Thomas M'Courtney	23 2 10	31 19 0	. . . .
William May	House and plot . .	5 0 0	. . . .
John Murphy	20 3 0	34 12 6	. . . .
Anthony M'Quirk	4 2 10	10 12 6	. . . .
Charles Murphy	. . .	10 10 0	. . . .
Patrick M'Nally	122 1 37	163 2 0	. . . .
Thomas M'Cann	10 0 0	10 10 0	Name in the books is Widow M'Cann.
Patrick Monks	House and garden .	6 0 0	. . . .
James Murta	4 0 0	7 10 0	. . . .
Richard Martin	House	2 2 0	. . . .
Thomas Martin	Ditto	3 3 0	. . . .
Richard M'Nally	121 2 18	227 13 6	. . . .
William May	32 0 0	35 0 0	. . . .
Edward M'Cabe	3 1 10	6 4 3	. . . .
Sylvester Moore	House and garden .	20 0 0	. . . .
Christopher May	80 0 0	83 0 0	. . . .
Patrick Mayee	29 0 0	42 17 6	. . . .
James M'Court	17 0 0	29 15 0	. . . .
Patrick Murtha	35 2 0	69 1 3	. . . .
Peter M'Cabe	35 3 20	61 16 0	. . . .
Andrew Monks	2 3 0	7 4 0	. . . .
Alexander M'Kibbins	38 0 0	77 5 0	. . . .
Thomas Martin	3 3 0	9 3 9	. . . .
John Murphy	20 3 0	34 12 6	. . . .
John M'Grane	5 0 0	15 0 0	. . . .

APPENDIX B.

Rating of £10 Registered Electors—*continued.*

Names of £10 Electors.	Quantity of Land.	Account of Rated Value.	Observations.
	A. R. P.	£. s. d.	
Richard M'Goughalm	45 2 29	50 9 3	The name in the books is M'Garland.
Edward M'Mahon	31 1 15	77 10 5	
Thomas Martin	50 0 0	106 0 0	
Peter Musterson	61 0 0	71 12 6	
Peter M'Guiness	3 0 0	7 10 0	The name in the books is Patrick Mackay.
Hugh Morun	76 0 0	152 8 0	
John M'Mahon	46 0 0	99 12 0	
John Mooney	16 0 0	48 0 0	Widow Money in the books.
James Mahon	11 0 0	30 5 0	
Robert M'Entire		35 0 0	
James M'Owen	66 0 0	196 10 0	
Michael Nugent	House	5 5 0	
William Nugent	8 1 37	24 4 0	
Hugh Nowlan	57 0 0	93 10 0	
Michael O'Brien		7 0 0	Name in the books, William O'Brien.
Patrick O'Brien	13 0 0	17 10 0	
William Owens	7 1 18	22 7 7	The name in the book is Mat Owens.
Michael Owens	5 2 14	10 14 0	
John Proctor	10 0 0	17 10 0	The name on the books is Charlotte Proctor.
Michael Price	House and plot	2 0 0	
Christopher Quin	8 0 0	24 0 0	
Richard Ryan	House	1 10 0	Name on the books is Widow Ryan, who does not hold the land.
James Reid	House and 1 acre	2 10 0	
James Rooney	160 0 0	175 10 0	
Patrick Rooney	12 2 0	22 6 3	
John Ryan	9 2 0	19 2 6	
Thomas Rickard	5 2 0	14 8 9	
Richard Rooney	104 0 0	253 1 3	
John Rogers	1 0 0	1 0 0	
John Rooney	16 0 0	51 0 0	
Patrick Rice	32 2 0	101 0 0	
John Rooney	3 0 27	9 14 4	
Christopher Shanan	65 0 0	76 5 0	
Christopher St. Lawrence.	4 0 0	10 10 0	
Lawrence St. Lawrence	11 1 0	28 0 0	
Patrick St. Lawrence	4 2 0	11 16 3	
Nicholas Leaver	23 3 0	41 11 10	
James Leaver	10 0 0	19 5 0	The name in the books is Widow Leaver.
Joseph Smith	House and garden	10 0 0	The name in the books is Francis Carey, but the tenement is said to be the same.
Thomas Sweetman	House and Field	20 0 0	
John St. Lawrence	4 0 0	10 10 0	
Joseph Leyrune	House and shop	12 0 0	
Thomas Sweetman	12 0 0	22 4 0	
Richard Thorn	4 0 0	9 12 0	
Thomas Thompson	23 0 0	32 4 0	
Ambrose Townsend	7 0 0	10 10 0	
	5 2 0	11 10 0	
Francis F. Tipping	91 3 20	185 15 8	
John Tippin	Cabin and land	4 10 0	
Mark Taylor	80 0 0	176 0 0	
William Quin	Cabin and plot	4 0 0	
John Quezne	5 0 0	19 5 0	
Patrick Weldon	Three acres and house	10 17 6	
John White	6 0 0	12 0 0	
John Willis	House and plot	5 0 0	
Michael Willis	Ditto	7 0 0	
William Dalson	9 2 0	18 0 0	
John Walsh	5 2 0	9 15 0	The name in the books is Widow Walsh.
James Wade	12 2 0	28 10 6	
John Wade	12 2 0	28 10 0	

APPENDIX B.

Rating of £10 Registered Electors—*continued.*

Names of £10 Electors.	Quantity of Land.	Account of Rated Value.	Observations.
	A. R. P.	£. s. d.	
Christopher Whilham	House and plot . .	3 10 0	. . . .
Peter White . . .	56 2 0	66 6 3	. . . .
Aamona Walsh . .	3 1 0	8 17 6	Name in the books is Pat Walsh.
James Waters . .	House and plot . .	12 10 0	. . . .
Thomas Walsh . .	4 0 0	11 0 0	. . . .
George Wilson . .	104 0 0	99 2 0	. . . .

SUMMARY.

Total number of £10 registered electors, whose rating ascertained . 205
Of whom there are rated at sums under £10 54
,, ,, £5 17

APPENDIX C.

Appendix C.

TOTAL Number of Tenements in the Union of Balrothery which are Rated in the Books of the Union as follows:—

ELECTORAL DIVISION.	Over £5 and not over £10.	Over £10 and not over £15.	Over £15 and not over £20.	Over £20 and not over £25.	Over £25 and not over £30.	Over £30 and not over £40.	Over £40 and not over £50.	Over £50 and not over £60.	Over £60.
Balbriggan . .	143	42	31	17	10	7	7	8	38
Ballyboghill .	16	11	7	5	4	5	7	4	26
Belscaddan . .	18	24	10	6	2	7	7	4	13
Clonmethan .	9	7	6	1	4	3	3	2	19
Donabete . .	25	11	6	4	6	5	1	1	20
Hollywood . .	37	16	15	10	6	11	11	5	43
Holmpatrick .	88	40	33	16	13	20	12	8	29
Kilsalaghan .	9	13	12	2	1	6	7	1	39
Kinsealy . .	11	4	6	7	5	4	10	3	31
Lusk . . .	93	50	25	8	9	22	11	7	51
Malahide . .	33	18	14	14	7	9	6	3	23
Swords . . .	78	47	14	12	14	13	14	7	61
Total . .	560	283	179	102	81	102	96	53	393

APPENDIX D.

Appendix D.

TABLE of Alterations made by Valuation Committees in the Valuation, as originally prepared by the Valuators.

BALBRIGGAN DISTRICT.

	Number of Tenements left unaltered.	Number of Tenements of which Valuation lowered.	Number of Tenements of which Valuation raised.
Holmpatrick . . .	100	514	174
Belscadden . . .	90	93	. .
Balbriggan . . .	138	772	4
Total Balbriggan district	328	1,379	178
		Total . .	1,885

The Valuation Committee of Balbriggan scarcely left one-sixth of the holdings as they found them valued by the valuators.

LUSK DISTRICT.

Lusk	688	230	2
Ballyboghill . . .	40	61	. .
Clonmethan . . .	76	11	8
Hollywood . . .	116	118	1
Total Lusk district .	920	420	11
		Total . .	1,351

The Valuation Committee of the Lusk District left about two-thirds of the holdings as they found them valued by the valuators.

Balrothery.

Appendix D.

Table of Alterations made by Valuation Committee, &c.—*continued.*

SWORDS DISTRICT.			
	Number of Tenements left unaltered.	Number of Tenements of which Valuation lowered.	Number of Tenements of which Valuation raised.
Donabete. . . .	86	42	1
Kinsealy	77	22	9
Kilsalaghan . . .	34	11	13
Malahide . . .	153	61	7
Swords	395	119	31
Total district Swords, so far as ascertained	645	255	61
		Total . .	416
The Valuation Committee of the Swords District left about one-half as they found them.			

APPENDIX E.

Mr. Jeffrey Morris, states :—

Evidence of valuator.

Documents furnished to valuators.

Test of value.

Mode of using documents furnished.

Test of value originally adopted by the valuators.

Alteration of the valuation.

Was appointed in conjunction with George Taylor, valuator of the Union of Balrothery, about 18th September, 1839. They began to value early in October, 1839. They were furnished with the tithe composition, the applotments to County cess, the maps of the Ordnance Survey. They began with the town of Swords; both valuators began to value together at first, but afterwards took different districts. They valued Swords town together; they inquired in many cases the rent paid, but never relied on it; valued tenements according to what, in their opinion, they would let to a solvent tenant, supposing the tenant to pay all charges except tithe. The applotment to county cess were of use in ascertaining the quantity of land, and the person holding each tenement; they were of scarcely any use in ascertaining the value: did not rely on them at all as to value. They returned the applotments to county cess to the clerk of the Union, Mr. Kenelly. They show no valuation of the tenements whatever. The tithe applotments assisted in ascertaining the quantities of land in each holding, but did not rely on them; never depended on that valuation, but thinks it was over the net annual value. The maps of the survey were only a check on the documents as to *areas*. Adopted the same system in the country districts as in the towns and villages. Checked his own opinion by those having local knowledge. Did not take the price at which the tenement would let in the market, because that is raised by competition for land, but took what a solvent steady man would be reasonably able to pay for it. Did not take the rack-rent as a criterion, although a man might continue to pay it. Assumed the value to be rent which a person might pay for it, supposing him to have a reasonable remuneration for his labour, time, and capital. These observations refer to the valuation as originally made, not as revised. They valued the following divisions: Swords, Kinsealy, Donabete, Kilsalaghan, part of Balbriggan, Malahide, Holmpatrick, Lusk. The following divisions were valued by Mr. Taylor and his assistants: Ballyboghill, Clonmethan and Holywood. It has been altered in several instances. In the opinion of the guardians and others his valuation was too high; the guardians differed from him as to the value of property generally. The books produced are those containing the original valuation, before any alterations were introduced by the guardians and rate-payers. The alterations in most instances lowered the value; in some few instances they raised it; the latter were very few. Public meetings were held in the different localities, various opinions were taken at those meetings, and the valuation altered; the valuation has been now lying for inspection for some days.

Mr. Dillon of Bridgefort, elected Guardian for Belscaddn states :—

Mr. Dillon's evidence.

Valuation lower than the rent.

Revision of the valuation.

Valuation is lower than the rent.

The valuation in Belscadden, now lying for inspection, is lower than the rent at which the tenements are usually let. At Belscadden the land is usually let at a fair rent, and the rents are tolerably well paid in the division; Belscadden was valued by Mr. Taylor. There was a revision of his valuation; thinks his valuation was above the letting value; considers that in many instances he went up to the rack-rent, that is he went up to a rent which no man could pay, reserving a proper and reasonable remuneration for his capital, time, and labour. The revision has been made according to the nature of the soil and the condition of the land at present. Rent in Belscadden ranges from 25*s.* to 45*s.*: taking the valuation in general it is less than that. The revision was made by the guardians and rate-payers. There was a committee appointed of guardians; the rate-payers attended, and were consulted as to the value. The revision was made according to the opinion of the rate-payers and the guardians: it was afterwards laid before a general committee for the whole Union; that general committee was in fact the Board of Guardians. Thinks the valuation of Mr. Taylor was reduced about one-sixth, but not in all instances so much, in other instances more; is certain that the whole valuation of Mr. Taylor

was reduced; hardly knows an instance in which it was not reduced. The observation that the valuation is lower than the rent at which the tenements are let, applies to the whole Union. Is acquainted generally with the value of the land in the Union; is better acquainted with the divisions of Balrothery and Belscadden than the other divisions. In the town parks of Balbriggan the valuation is much under the letting value; the letting value there is from 50*s.* to 4*l.* an acre; the valuation is from 2*l.* to 50*s.* Mr. Hamilton is the landlord of Balbriggan; he gets his rents paid: they are generally let from year to year, has no doubt he gets his rents paid. The town parks of Balrothery are not in general let so high as at Balbriggan; there are some instances of 4*l.* an acre, but 50*s.* may be the average: the valuation there nearly comes up to the rent. Thinks the revision was made according to what a solvent tenant could pay if properly remunerated for his capital, time, and labour, and keeping the land in condition. The valuation, as revised, is not founded on an estimate of what it would let in the market to a solvent tenant; thinks that solvent tenants in some instances bid over the value. The guardians had the houses and the lands valued separately for their own satisfaction; when copied into the rate-book the two values are put together. In making the revision, the county cess, and also the tenants' proportion of the poor-rate, were supposed to be paid by the tenant. In valuing the houses separately the revision was made according to what the house would let for without land, and the valuation was then made something under that: in making the revision no notice was taken either of rent actually paid or of the registry of voters. There are not many registered voters in Belscadden; many have no leases: there are a few on the estate of Mr. Woods, 10 or 12; every one of them are valued in the poor-law valuation under the rent they pay; they are very industrious people. The usual term of leases in Belscadden is 21 years or one life, or 31 years or one life. Mr. Cadill's tenant, one Larkin, is registered, and justly; he has a very good bargain; he is valued about 7*s.* 6*d.* an acre more than the rent he pays; he holds about five acres. John Baker has land in Belscadden; some of his tenants are registered; thinks one Richard M'Annally is registered; he has a fair bargain from his landlord; his farm is valued under the rent he pays.

Balrothery.

Appendix E.

Test of value.

Registered voters.

Mr. Hugh Moran, elected Guardian for Swords, states:—

He is resident 60 years in that division; is acquainted with the rate at which the lands are usually let; thinks the valuation there is higher than the rent received by the landlord. Estimates the value at what a solvent tenant could afford to pay for it and live like a Christian, eating animal food sometimes.

Mr. Moran's evidence.
Valuation above the rent.
Test of value.

Mr. Corbally, Chairman of Board, elected Guardian for same division, states:—

Thinks Mr. Moran is mistaken. The valuation in the whole Union is below the rent.

Mr. Corbally's evidence.
Valuation below the rent.

APPENDIX F.

Appendix F.

Extracts from Minute Book.

Resolved, That an advertisement be published for valuators. — August 27, 1839.

Tenders of Taylor and Morris accepted. — October 18, 1839.

Guardians present, three *ex-officios*, viz., Messrs. Ball, Stubbs, and G. S. Hamilton; and 16 elected, viz. Messrs. O'Grady, Dodd, Rooney, Madden, Brangan, Rickard, Lynch, Moran, Martin, Hynes, Butler, Dillon, Ennis, Byrne, Segrave, P. Corbally. — Valuators appointed. December 2, 1839.

Proposed by G. S. Hamilton, Esq., seconded by J. W. Stubbs, Esq., and resolved, With a view to insure the utmost accuracy in the valuation, and to prevent the necessity of appeals, it is desirable that committees of the guardians be appointed to superintend the progress of the valuation; that the Union be divided into three parts for that purpose; that the electoral divisions of Balbriggan, Belscadden, and Holmpatrick, form the first division; the electoral divisions of Lusk, Ballyboghill, Hollywood, and Clonmethen form the second division; and that Swords, Kilsalaghan, Donabete, Kinsealy, and Malahide form the third division; that the elected guardians of those divisions respectively do form the committee for each of these divisions, and the *ex-officio* guardians be members of all the committees. That those committees be instructed to meet from time to time as often as they shall deem necessary, as the valuation shall be in progress, and render such assistance as they may deem advisable to the valuators; that the valuators be directed to communicate with those committees, and to lay before them draft valuations from time to time; that the committees be instructed to report progress to the Board at each meeting; that Mr. Corbally be appointed chairman of the Swords Committee, Mr. Stubbs of the Ballyboghill, and Mr. Woods of the Balbriggan Committee. — Valuation Committees appointed.

Present two *ex-officio* guardians, viz., Messrs. A. Hamilton and Samuel Baker, and ten elected, viz., Messrs. P. Corbally, Martin, Hynes, Moran, Butler, Ennis, O'Grady, Rooney, Frazer, Phelan. A complaint by Dr. M'Carthy being made, that the valuators had refused to make a separate valuation of his house and lands, resolved, That it be the instructions of the Board to the valuators that in all cases in which there seems a reasonable probability that a house may be let separately from lands, at present in occupation of the same individual, and also in cases in which holdings at rateable property may require it, they shall make the valuation of lands and houses separately; and that they be instructed to amend Mr. M'Carthy's valuation accordingly, or any others similarly situated. — December 30, 1839. Separate valuation of houses and land. January 2, 1840.

It was referred to Dr. Phelan to bring the foregoing resolution under notice of Commissioners, and to report thereon whether conformable to law. — January 2, 1840.

Balrothery.

Appendix F.

February 24, 1840.

Present one *ex-officio* guardian, viz., G. A. Hamilton; and 15 elected guardians, viz., Messrs. Corbally, Dillon, Lynch, Moran, Byrne, Duckett, Dodd, Ennis, Segrave, Hamilton, Rooney, Butler, Martin, Madden, M'Owen, Brangan.

Assistant Commissioner reports, that houses and lands in the occupation of one individual must be valued as one holding.

Resolved, That it be suggested to the committees that a separate Return be introduced, in which the separate value of the houses and lands be entered.

That the valuators be directed to use diligence in availing themselves of the local information of the Valuation Committees.

March 2, 1840.

Columns ordered for acre in Irish measure, and rate per acre.

April 20, 1840.

Committees directed to give publicity to valuation.

July 13, 1840.

Present four *ex-officio* guardians, viz., Messrs. Hamilton, Hussey, Stubbs, and Ball; and 16 elected, viz., Messrs. Corbally, Blake, Byrne, Moran, Ennis, Butler, Hynes, Dillon, Corbally, O'Grady, Rooney, Lynch, Rickard, Dodd, Brangan, Johnson.

Reports of Valuation Committees.

Report of Balbriggan valuation district, entered as follows:—

Meetings of rate-payers.

The committee of the guardians for the Balbriggan district have to report that they have revised the valuation of the Balbriggan, Belscadden, and Holmpatrick divisions, and they submit the valuation, so revised, to the Board. The meetings were attended by considerable numbers of the rate-payers, and the names, extent, and valuation of each holding have been read out to the meeting. The remarks of any rate-payer were received and considered by the committee previous to any alteration being made.

(Signed) G. A. Hamilton.

Report adopted, subject to consideration of the whole Board on the question of their with the valuation of the other districts of the Union.

Report from Lusk Valuation Committee. That 13th May, 1840, alterations made, with consent of valuators, and, few rate-payers attending, adjourned. That on 18th May, and 27th May, alterations made, according to the best information that could be obtained from a very full meeting of rate-payers, and the revision of Hollywood and Clonmethen left to the General Board.

Meeting of rate-payers.

Report received, subject to consideration of General Board.

Report of Valuation Committee of Lusk, Swords, &c., 25th May, 1840. Met at Court House, Swords. A great number of rate-payers attended; the valuators also attended; various alterations suggested by the rate-payers, and adopted by the valuators. That only one case occurred in which there was not a satisfactory assent, namely, the valuation of Mr. Smyth's lands at Furvey. That they adjourned, and that at the adjourned meeting no case of disagreement occurred between the rate-payers, the committee, and the valuators, except that of four mills, to which attention of Board drawn. That the Committee took into consideration all the houses in Swords above the value of 5*l.*, and that the others, under that value, have not been considered.

Report of Swords adopted, subject to general revision, as in the other cases.

July 22, 1840.

Present four *ex-officio* guardians, viz., Messrs. A. S. Ball, Hamilton, Baker, and Hussey; and 14 elected guardians, viz., Messrs. Duckett, Lynch, Dillon, Segrave, Moran, Blake, Ennis, Rooney, Madden, Butler, Hynes, Rickard, Brangan, and Byrne. Mr. Leary's valuation of mill of Killofrey having been brought into consideration, and from the decision of value adopted at the last meeting, it was deemed fair to reduce the value 5*l.*

Committee of Lusk; report meeting on 24th July; meeting was attended by a considerable number of rate-payers, and they revised the valuation which they now present. Adopted as before.

Liberties of Swords under 5*l.* considered at a meeting on 20th July, at Court House, and alterations made.

Steps taken to secure uniformity.

Resolved, That with a view of comparing the general valuation of each electoral district with that of any other, and thereby to ascertain the uniformity of the valuation, it is desirable that the chairman of each committee do prepare a table, setting forth opposite the name of each townland in his division the number of acres, ranging first between 20*s.* and 30*s.* per acre; 2nd, between 30*s.* and 40*s.*; 3d, between 40*s.* and 50*s.*; and 4th, above 50*s.*, according to the form hereto annexed:—

Electoral Division.

Name of Townland.	From 20*s.* to 30*s.* inclusive the Irish Acre.	From 30*s.* inclusive to 40*s.* per Irish Acre.	From 40*s.* inclusive to 50*s.* per Irish Acre.	From 50*s.* and upwards per Irish Acre.	Observations.

Resolved, That the valuation of Hollywood district be referred to Mr. Hussey, Mr. Hynes, Mr. Byrne, and Mr. Ennis, as a sub-committee for revision.

August 4, 1840.

Present two *ex-officio* guardians, viz., Messrs. Hamilton and Stubbs; and 12 elected guardians, viz., Messrs. E. S. Corbally, Ennis, Heron, Brangan, Byrne, Hynes, Blake, Butler, Rooney, Dillon, O'Grady, Lynch, M'Owen.

Report, Hollywood district meeting, held on 25th July, 1840, and several alterations made. Adopted, subject as before. *Balrothery.*

Mr. Stubbs presents the Report of Lusk district. Appendix F.

Mr. Corbally ditto Swords.

Mr. Hamilton ditto Balbriggan.

The several valuations of the different districts being compared,

Resolved, That the valuation, as now compared, be approved of and adopted as the valuation of the Union.

Carried unanimously.

Present Messrs. E. J. Corbally, Duccatt, Blake, Moran, Hynes, Byrne, Rooney, O'Grady, Hussey (*ex-officio*); Rickard, O'Rielly, Baker. The valuators, Mr. Taylor and Mr. Morris, having produced the fair copy of the valuation in 12 books. Sept. 14, 1840.

Resolved, That notice pursuant to act be given that the valuation will be open for inspection of rate-payers.

LONGFORD.

REPORT.

Longford.

I PROCEEDED to Longford on the 21st October, 1840, for the purpose of inspecting the valuation of that Union, which I found in a less forward state than I had anticipated.

The Union was formed by an order of the Poor Law Commissioners bearing date the 13th of May, 1839, and comprises the entire of the county of Longford, except the barony of Granard, and the townland of Castle Nugent, in the barony of Ardagh, and includes within its limits the parish of Termonbarry, in the county of Roscommon.

The number of elected Guardians is 30, and of *ex-officio* Guardians 10.

The area in statute acres is 208,265; and the population, as ascertained by the census of 1831, was 85,152.—(See the Report of the Poor Law Commissioners for 1839.)

The first meeting of the guardians was held on the 28th June, 1839—(see Appendix to this Report, A, page 16);—and on that occasion it was resolved that no valuation of the hereditaments in the Union existed which appeared to the guardians to be sufficient for the purpose of estimating the net value annually of such of the hereditaments as are liable to be rated under the Act; and that a valuation-committee should be appointed, consisting of the persons whose names will be found in the Appendix A, containing extracts from the minute-book. At the same meeting a resolution was adopted that the clerk of the Union should be directed to advertise for a person qualified to act as a valuator for the entire Union.

Appointment of Valuation Committee.

Appointment of Mr. Wallace as Valuator, July 28, 1839.

At the next meeting of the Board, which was held on the 28th June, 1839, Mr. Alexander Wallace was appointed to value the entire Union, and his appointment was confirmed by the Commissioners on the 24th August subsequent—(Appendix A, page 17);—and at a meeting of the board held on that day it was resolved that the clerk be directed to forward circulars to the landed proprietors, and all other persons interested.

Dec. 13, 1839.

Resolution of the Board as to the Order in which the Valuation was to proceed.

On the 13th December, 1839, Mr. Wallace attended at a meeting of the Board with a draft of the portion of the Ballymahon division which he had completed, and which was referred to the valuation-committee; and at the same meeting a resolution was passed allowing Mr. Wallace to proceed with any electoral division that might suit his convenience; and directing that, as each division should be completed, the valuation-books should be lodged with the clerk, who should summon the valuation-committee and the Guardians of the divisions to take the same into their consideration.—(See Extracts from the Minute-book, Appendix A, page 17.)

Sept. 27, 1840.

Report of Valuation Committee approving of Valuation adopted.

At a subsequent meeting of the Board, held on the 27th September, 1840, at which were present nine elected Guardians and two *ex-officio* Guardians, the report of the valuation-committee, approving of the manner in which Mr. Wallace had valued the electoral divisions Nos. 2, 4, 5, 6, and 18—(Appendix B, page 19)—and stating that, as far as the valuation had been examined, it was correct, was presented to the Board, and adopted.—(A copy of the Report of the Valuation-Committee will be found in the Appendix A, page 17.)

Besides the five divisions mentioned above, the valuation of which had been approved of by the valuation-committee and adopted by the Board, Mr. Wallace had at the period of my visit completed the valuation of the electoral divisions of Drumlish, although that valuation had not been submitted either to the valuation-committee or the General Board.

Kilcommock and Ballymahon Electoral Divisions in the Field-books; the remaining Divisions incomplete.

The valuation of the electoral divisions of Kilcommack and Ballymahon I had an opportunity of inspecting in the field-books; the former of which was complete, but in the latter the value of many of the tenements had not been made out; and in all the other electoral divisions the valuation was in progress, but not in a state to admit of its being inspected.

Mr. Wallace engaged in private valuations.

Mr. Wallace had been frequently engaged in the valuation of estates for the proprietors, previously to his selection by the Guardians of the Longford Union, and had considerable experience in such matters, and immediately after his appointment commenced his labours.—(Evidence of Valuation, Appendix B, page 17.)

Materials furnished to him.

The only materials furnished to him by the Board were the maps of the Ordnance survey and blank field-books. He referred at first to the applotment-books of the Tithe-Composition; but in consequence of the changes of ownership since they were made, and his own estimate of the value differing from that in the applotment-book in very many instances, he found them of very little use.—(Evidence of Valuation, Appendix B, page 17.)

Mode of ascertaining Areas.

In ascertaining the areas he took the contents from the Ordnance maps, when practicable; and where the Ordnance maps did not define the contents, he took them from the leases, except where subsequent improvements had taken place, in which cases he estimated the contents by his own opinion. Where the Ordnance maps failed him, and he could not obtain access to the leases, he ascertained the contents by inquiries of the occupier, which he subsequently verified by inquiries of his neighbours, from whom he also inquired as to the county-cess paid by the occupier for the four half-years preceding, and adopted the averages so obtained as the amount to be charged on each tenement.—(Evidence of Valuation, Appendix B, page 18.) In some instances he obtained access to the rentals; in others he had not the opportunity of referring to them; and even where he did refer to them, found them of little use in ascertaining the value, except in cases of recent letting, where they were a guide to a certain extent.

Longford.

In most instances he inquired of the occupiers the amount of rent they paid, and verified, by reference to the neighbouring occupiers and to the leases, their statements, which in general he found correct in this respect.—(Evidence of Valuator, Appendix B, page 18.)

Inquiry as to the Rent paid.

In estimating the value of each tenement Mr. Wallace made no calculation of the produce, and adopted no other fixed rule than his own estimate of what a solvent tenant could pay with ease, applying himself industriously to the cultivation of the soil. That estimate was formed upon inspection of the tenement, in each case having regard to its existing state; and in forming his estimate he supposed the tenant to be allowed to retain the land for a term of 21 or 31 years, or for his own life; and, to use his own words, "I suppose him to be able to meet all his demands, to be able to give himself and family milk and butter, and potatoes, and meat occasionally—say twice a-week—and to keep himself and family decently clad, and to keep a comfortable house."—(Evidence of Valuator, Appendix No. 2, page 18.)

Mode of estimating Value, test what a solvent tenant could pay with ease.

In this estimate of the return to be obtained by the farmer from the soil which he cultivates, Mr. Wallace stated that he confined it to the farms of from 20 to 30 acres, less than which would not maintain a family.

Variation in valuing different sizes. Larger farms valued lower.

But in valuing larger farms, of from 50 to 100 acres, he did not put so high a value on them as on the smaller farms, because, although the persons likely to take them, being possessed of more capital, would be able to obtain a greater amount of produce from the land, still that they would not be content to live in the same manner as the smaller holders, and consequently would not give as high rents, although the competition for the larger farms is nearly as great in proportion to their number as for the smaller ones.—(Evidence of the Valuator, Appendix B, page 18.)

In no case was Mr. Wallace's estimate of the value determined by the rent that could be got for the tenement if put up for public competition, nor by the rent actually paid, unless he thought it reasonable. When he thought it otherwise he corrected it by his own estimate of what a person of the class of those likely to take a tenement of the description could afford to pay, living in the manner he described; an estimate which he thinks lower than the rent that could be obtained, because many persons would be satisfied to live upon a lower scale of diet in order to obtain land; and that in general the peasantry are not accustomed to live in the manner he described.—(Evidence of Valuator, Appendix B, page 18.)

Value not determined by Rent.

In consequence of the competition for land, and the consequent willingness of the peasantry to live in a much lower manner than that laid down, Mr. Wallace thinks his estimate lower by a fourth or fifth than what the tenement would let for.—(Evidence of Valuator, Appendix B, page 18.)

Value lower than what the tenement would let for.

In general he compared his own estimate of the value with the rents actually paid, which, except in cases where there were old leases, he found to be higher than his valuation, particularly in tenements of lower value than 20*l.*, though the excess of the rent above his valuation was by no means confined to such cases, but existed also in tenements of a higher value.—(Evidence of Valuator, Appendix B, page 18.)

Value lower than Rents paid, except where old Leases are, by one-fourth or one-fifth.

Although Mr. Wallace estimated the value of the land upon the supposition that a lease existed, such supposition he admits not to be borne out by the facts, for that few leases are granted now, much fewer than heretofore, the prevailing disposition being at present not to grant a lease.—(Evidence of Valuation, Appendix B, page 19.) But although the land, if let upon lease, would fetch a higher rent than if let merely from year to year, and that he estimated the value upon the supposition that the lands were let upon lease, he still thinks his estimate lower than the rent.—(Evidence of Valuator, Appendix B, page 19.)

Prevailing disposition not to grant Leases.

The net annual value was what a solvent tenant could pay upon the above supposition, paying all charges on the land except the landlord's half of the poor-rate, which Mr. Wallace estimated at 5*d.* in the pound. The tithe-rent charge, and county-cess, he supposed to be paid by the tenant; and by adding the amount of these charges, and what would be necessary to keep the tenement in its actual state, he obtained the gross value.—(Evidence of Valuator, Appendix B, page 19.)

Mode of ascertaining Net Value.

The county-cess appears to be collected by the "cartron," a measure of land varying in its contents from 50 to 500 acres; and as the amount charged on each "cartron" in the same barony is the same (except in cases of malicious injury to property), notwithstanding the difference in the contents, the cess varies from 6*d.* to 8*d.* per acre. The average of the tithe-rent charge varies from 6*d.* to 2*s.* per acre, which amount is charged on land of the best quality.—(Evidence of Valuator, Appendix B, page 18.)

Mode of levying County Cess.

Average Amount of Tithe-rent Charge.

Although Mr. Wallace stated that he considered 10*l.* per cent. a fair return for capital invested in the cultivation of land, yet it is evident that any such consideration had little influence in yielding his estimate of the value of the tenements. Indeed, in Ireland there is scarcely room for any such consideration; land is not sought for by farmers as a profitable mode of investing capital, but as the sole subject upon which their industry and skill may be exerted and displayed; and the sole return looked to is the support of themselves and their families in whatever mode of living their previous habits or their present necessities may have accustomed or compelled them to submit to. In the maintenance of themselves and their families is merged both the return for their capital and the remuneration for their labour, and no distinct or separate estimate is ever formed in the mind of an Irish farmer in calculating the rent which he would be willing to pay.

No reference to any Value for Capital in valuing Land.

According as his estimate of the manner in which life is to be maintained is higher or lower, the share of the produce of the land which he will be willing to give to the landlord in the shape of rent will be greater or less; and according as the person employed to value the land raises his scale of a farmer's living above, or depresses it below, that generally adopted by the peasantry in the particular district, will his estimate of what a solvent tenant could reasonably afford to give for the land fall below, or rise above, the market-price of the land.

Longford.

In the present instance it is clear that Mr. Wallace's estimate is below the letting value of the tenements, as he states that the scale of living adopted by him is higher than that generally in use among the peasantry.—(Evidence of Valuator, Appendix B, page 18.)

Comparison made between Rent and Value only in case of Electors.

I had not, however, an opportunity of comparing the rents actually paid with the values set upon the tenements, except in a few instances of the electors, whose rents I was enabled to ascertain, and trace their names upon the valuation-book. In these the valuation is somewhat higher than the rent; but then it is to be considered that in all these cases leases must necessarily exist, many of them, in all probability, granted some time since.

The constituency of the county of Longford, as appearing by the lists of the clerk of the peace, exclusive of those registered in 1832,—who, if not since re-registered, are now extinct,—consists of 1142 10*l.* freeholders and leaseholders, 107 20*l.*, and 196 50*l.* To these numbers must be added 104 10*l.*, 19 20*l.*, and 29 50*l.* freeholders, who appear by the list of the clerk of the peace to have been registered in 1840; making in all 1246 10*l.*, 126 20*l.*, and 225 50*l.* electors. But from this number a considerable deduction must be made for the changes effected by death, transfer of property, loss of qualification, &c., during the periods which have intervened since the respective registries, in order to arrive at the number of persons actually qualified to vote at present.

Comparison of Rents paid by Electors with the rated Value of their Tenements.

In 130 cases of 10*l.* freeholders and leaseholders, I was able to ascertain the rents paid by them, and to trace them in the valuation-books of the Union, so as to ascertain both the amounts of the net and gross values set upon their tenements. These cases will be found in the Appendix (C.) to this Report; and it will be seen, by reference to that Appendix, p. 21, that in but four instances was the net value 10*l.* above the rent, and in 41 instances only was the gross value 10*l.* over the rent.

Difference between Net and Gross Values how composed.

It will be remembered that the difference between the net and the gross value is composed of the taxes to which the occupant is liable, and of the cost of maintaining the tenement in its actual condition, the latter of which must be comparatively trifling in cases where the tenement principally consists of land, as in the instances which have been taken; and that by the recent decisions on the Reform Act the claimant is required to establish a beneficial interest above the rent, tithes, rent-charge, and county-cess.

The instances in which I was able to institute the comparison between the rent and the rated value, being taken indiscriminately according as the names could be traced in the valuation-books, and including persons on both sides in politics, may be considered as fair specimens of the 10*l.* constituency of the county of Longford; and it is obvious that if the valuation under the Poor Law were taken as the standard of value, and the claimant of the franchise required to prove that a solvent tenant would give 10*l.* additional rent for the tenement, the result would be the total destruction of that class of voters whose qualifications are necessarily derived from tenements in the actual occupation.

In 37 other instances, which I also subjoin in the Appendix (C.), I was able to ascertain the amount at which the tenements of electors were rated, though unable to ascertain the amount of the rents which they pay. The amounts of the net values in both the above classes of cases were as follow. There were

9 valued under 10*l.*
28 between 10*l.* and 15*l.*
35 between 15*l.* and 20*l.*
46 between 20*l.* and 25*l.*
24 between 25*l.* and 30*l.*
21 over 30*l.*

The Appendix (D.) exhibits a return of all the tenements in the electoral divisions which have been valued, classed according to the amounts at which they are valued; and as these electoral divisions contain an area of 104,840 statute acres, and a population of 35,153, according to the census of 1831,—being nearly one-half of the entire Union,—and are not affected by any local circumstances which do not equally affect the other portions of the Union, they may be considered as a fair guide to the general result.

RICKARD DEASY.

Inquiry held at Longford on the 22nd, 23rd, and 24th of October, 1840.

APPENDIX A.

ORDER FORMING UNION, 13th MAY, 1839.

Extracts from Minute-Book.

Appendix A.

Extracts from Minute-Book.

June 28, 1839.

At the First Meeting, 28th June, 1839,

The Board resolved,—

THAT the Ordnance Survey is available, with due revision and correction, for the purposes of the rate, but that no valuation of any hereditaments in the Union exists which appears to the guardians to be available and sufficient for the purpose of estimating the net value annually of such of the hereditaments as are liable to be rated under the said Act.

Longford.

Appendix A.

Extracts from Minute-Book.

Resolved,—That a Valuation Committee be appointed, consisting of,

Chairman, JAMES ROCK,
Vice — PATRICK KEON,
CHRISTOPHER CARBERY,
JOHN BICKERSTAFF,
WM. SEDMITH,
ROBERT SANDS,
JOHN COSTELLO,
JOHN O'BEIRNE,
THOS. GREGORY, Jun.

And that the clerk be directed to advertise for persons qualified to act as valuators for the entire Union.

July 28, 1839.

At the next meeting, 28th July, 1839,

Mr. Wallace was appointed valuator, and agreed to conclude his valuation within fifteen months from the date of his signing the contract,

August 24, 1839.

On the 24th August,

Resolved,—That the clerk be directed to forward circulars to the landed proprietors, and all other persons interested, a copy of which was then read, according as the valuation proceeded.

Dec. 17, 1839.

17th December, 1839.

Mr. Wallace attended with the draft of the portion of the Ballymahon Division which he had completed, which was referred to the Valuation Committee. The Guardians present approved of the manner in which he had proceeded.

Present 10 elected Guardians,
and 1 *ex-officio*.

Resolved,—That Mr. Wallace be at liberty to proceed with any Electoral Division which may suit his convenience, and as each Division shall be completed, the ordnance maps and valuation-books shall be lodged with the clerk, who will summon the Valuation Committee and the Guardians of the Divisions to take the same into consideration, and report upon the whole.

Sept. 23, 1840.

On the 23rd September, 1840,

The Report of the Valuation Committee was read by the clerk, approving of the manner in which Mr. Wallace had made out his books, and stating that, as far as the valuation had been examined, it was correct.

Present 9 elected Guardians,
and 2 *ex-officio*.

At a meeting of the Valuation Committee held on the 19th September, 1840, present seven of the committee and six other Guardians, of whom three of the committee were *ex-officio* Guardians, your committee, having received from Mr. Wallace the Electoral Divisions, Nos. 2, 4, 5, 6, and 18, report that each division as far as they have examined are correctly valued by him, with the exception of one holding in No. 6 division, objected to by Mr. Sedmith, who handed in writing said objection to the chairman; also objections made by Mr. Costello in division No. 5. Your committee have been assisted by the Guardians of each division, who have a better local knowledge of the value of land in their respective districts. Your committee also feel themselves called on to express their entire satisfaction at the manner in which the valuation-books have been made out by Mr. Wallace, particularly the indexes attached to each division.

JAMES ROCK, Chairman of the Committee.

Resolved, that the foregoing Report be adopted.

APPENDIX B.

Appendix B.

EVIDENCE OF VALUATORS.

Evidence of Valuators.

Name of Valuator and Date of Appointment.

ALEXANDER WALLACE, appointed valuator on the 27th of July, 1839, approved of by the Commissioners 24th of August.

Previous Experience and Qualification.

Had been frequently professionally engaged in the valuation of land. Has valued many estates for the proprietors.

Documents furnished by the Board.

Was furnished by the Board with field-books and maps of the ordnance survey.

Tithe-Applotment Books nearly useless.

Referred to the tithe-applotment, but found that it was not of much use, in consequence of the changes of occupancy since, and also because he differed from it as to value; he paid little attention to it after the first; found it rather confusing.

The variation from the applotment was in particular instances, which he thought unsatisfactory, and not in the gross result.

Mode of levying County Cess by the Cartron.

County-cess is collected in some places by the "cartron," a measure of land which varies

Longford.

Appendix B.

Evidence of Valuators.

from 100 to 500 acres, and the amount charged on each cartron is the same in each barony, except in cases of malicious injuries.

In other parts of the county it is collected by the acre, without reference to value.

The amount of county-cess varies from 6*d.* to 8*s.* per acre.

Griffith's valuation is at present in progress, but he did not refer to it in any way.

Rentals not used in ascertaining Value.

In some instances he obtained the rentals, in others did not get them; when obtained they were little or no use, in consequence of change of occupancy. He did not use them at all in ascertaining value, except in cases of recent letting, where they did guide to a certain extent, though not where he found competition, but he found them useful in ascertaining the quantities of land in each tenement.

Mode of proceeding with the Valuation.

He employed persons to go before and ascertain quantities of land, and put down the estimate of value, which he corrected; such persons were acquainted with the value of land in the districts in which they were employed.

Inquired of the occupiers what county-cess they paid for the last four half-years; verified their statements by inquiries of their neighbours, and got the average per acre in that way.

Mode of ascertaining Acrable Contents.

Obtained the contents of the tenements by reference to leases, and by inquiries of others. Where the contents appeared on ordnance maps, took contents from them, particularly of demesnes, occupiers of which frequently were ignorant of their contents. Where he had access to the lease, took the contents from that, except where improvements had been made subsequently, in which case he estimated the contents by his own judgment.

Inquiries as to Rents.

Almost invariably inquired as to rent paid. In most instances verified the statements of occupiers, as to rent, by reference to leases and to neighbouring persons; in few instances was deceived by occupier as to rent, but was frequently deceived by them as to acres.

Standard of Value adopted by Valuator.

Did not make any calculation of what the farm would be likely to produce; his only rulewas what a solvent tenant could pay with ease, applying himself industriously to the cultivation of the soil; found the estimate of what a solvent tenant could pay from his own opinion merely, upon inspection of the land, having regard to its existing states; by his calculation supposed tenants to retain land for some time; generally founded his estimates on the assumption that the tenant was to have a 21 or 31 years' lease, or for his life; supposed him to be able to meet all his demands, to be able to give himself and family milk, and butter, and potatoes, and meat occasionally (say twice a-week), and keep himself and family decently clad, and keep a comfortable house; alludes in the above to holders of from 20 to 30 acres, as less would not maintain a family; thinks holders of larger farms should live more respectably, if they had nothing else than the produce of the soil; where farms are large, tenants must have some capital, which enables them to obtain a larger produce from the soil; did not value farms of 100 acres or upwards as high as those under that quantity, because the demand for smaller farms is much greater, and a greater amount of rent can be extracted from them. Persons taking larger farms would not be content to live the same way as smaller holders, and consequently would not pay as high a rent. There are not many persons who have sufficient capital to take large farms, or whom the landlords would select; landlords are not disposed to let land in large farms; competition for farms of from 5 to 30 acres* is not much greater than that for larger ones; ascertained the name of the occupier who was owner from the lease, and from inquiries from the occupier himself, and from the neighbours, and from local knowledge; seldom was misinformed in that respect; in the smaller holding did not make any allowance for competition; did not, however, estimate it at the highest that would be bid for it, because some persons would offer any rent to get possession.

Difference in valuing Farms according to the Size. Reasons for such difference.

Ascertained real Occupier by reference to the Lease and Inquiries.

Mode of valuing small Holdings.

Was guided by the rent when he thought it reasonable, when otherwise corrected it by his own estimate; which was what a person of the class of persons likely to take a tenement of that description could afford to pay, living in the manner described before; many persons would be satisfied to live at a lower rate in order to get land; in general they are not accustomed to live in the way described, that is, owners of smaller tenements, few of whom eat meat more than once a-year; did not estimate the value at what would be got for it, but what a solvent tenant could pay, living as described.

Valuator'sEstimate lower than the Rent that would be got. One-fourth in Tenements under 5*l.* One-fifth in those between 5*l.* and 20*l.* Nearly a fourth in those between 50 and 100 acres.

Thinks his estimate lower by a fourth or fifth than what the tenement would let for; alludes in his last answer to tenements valued at under 20*l.* Thinks a fourth should be deducted from those under 5*l.*, a fifth from those between 5*l.* and 20*l.* In the higher class of tenements, between 50 and 100 acres, made a deduction from what it would fetch in the market of nearly one-fourth.

Competition for large Farms nearly as great as for small.

The competition for larger farms is nearly as great as for the smaller; the number of persons looking for such farms is less, but the farms are fewer; even in those cases made a deduction of one-fourth from letting value. The difference in estimating the value of the larger and smaller tenements arose from the different manner in which the persons taking them would live, and because, having larger capital, they ought to get a greater return out of the land. Thinks 10*l.* per cent. the lowest return that ought to be made for money laid out in farming land. Thinks competition has reduced the amount in this district below 10*l.* per cent.

The basis of his estimate of the value of such farms was on the supposition of a return of 10*l.* per cent. for the capital employed.

Comparison of Valuator's Estimate with Rent paid.

In general compared his own estimate with the rents paid except where old leases existed; he thought the rents too high; in old leases the rent was too low, according to his estimate of the value. Cannot say in how many instances the rent was higher than his valuation; almost

* The difference of rent paid for larger farms arises from the fact that tenants of them would not live in as poor a way; and besides they cannot work themselves, but must watch others.

Longford.

invariably in the tenements under 20*l.* the rent was higher than the value; those tenements are in general let by mesne landlords. In a great many instances, of those above 20*l.*, the rent was higher than the value; those are in general let by the owner in fee.

Rent almost invariably higher in Tenements under 20*l.* And in a great many of those over 20*l.* Few Leases granted now.

Few leases are granted now, much fewer than heretofore.

The prevailing disposition at present is not to grant a lease.

Did not take any account of the number of cases in which leases existed; generally speaking renewals are seldom obtained; the tenant holds on from year to year without getting a new lease.

Would put a higher value upon a tenement if a lease were to be given of it than if the tenant held from year to year; tenants, in fact, would give higher rents if leases were given, than if they held merely from year to year.

Higher Rent would be paid under a Lease.

He calculated what the land would let for if set for 21 years; but even so, thinks the rent higher than the value; allowed for the house, but put no separate value upon it. Thinks 10*l.* per cent should be deducted from the value of house for repairs; upon such a basis he estimated their value; deducted 2*s.* 6*d.* per cent. for insurance where the house was slated—5*s.* for thatched houses; much larger deduction where any particular hazard.

Mode of valuing Houses.

Calculated the poor-rate at 10*d.* per pound; charged half to the landlord and half to the tenant; charged the county-cess to the tenant, it being paid by him; supposed the tithe to be paid by the tenant.

The net annual value was what rent a solvent tenant could pay, paying all charges on the land, except half the poor-rates, the landlords half; he then added to that the amount of the county-cess and tithes; and also added what would be necessary to keep the tenement in its actual state.

Mode of calculating Net Value.

He did not suppose the tenant bound to restore the land in as good condition as when he took it. Seldom in this country do any tenants restore the land in as good condition as when they get it; in general they exhaust the land towards the close of their term, except when they expect a renewal. Supposed him to work the farm in the manner most profitable to himself, but not so as to leave it in an exhausted state, although in general they do so in this country. Supposed the tenant to cultivate it most for his own advantage, which of course would require him to spare the land; but towards the end of their tenancies they take more out of the land, except when certain of a renewal.

Did not suppose the Tenant bound to restore Land in as good a state as he got it.

Mode of Cultivation supposed to be followed.

In valuing tenements out of which freeholds were registered, referred in some degree to their own estimate of the value, but did not take the opinion of the voters; formed his own opinion of the value.

Valuation of Tenements out of which Votes were registered.

In general could not value any man's land at 10*l.* over what he paid for it; seldom met with instances in which solvent tenants could pay 10*l.* more than the rent actually paid. Means that in few instances is the net value 10*l.* over the rent; if the land were to be let persons would give 10*l.* more, but thinks they could not not afford to do so, on the supposition that they were to live as mentioned before.

The average of the tithe is about 2*s.* per acre on land of the best quality; it varies from 6*d.* to 2*s.*

Average Amount of Tithe-rent Charge.

In six electoral divisions the valuation has been adopted by the Board, viz.:—

Newtown Forbes	2
Killesheen	4
Ratheline	5
Cashel	6
Drumlish	17
Ballinamuck	16

In Ballymahon and Kilcommack the valuation has been completed, but not returned to the Board; all the rest are in hand.

Formed no scale of the prices of agricultural produce in valuing the land, but estimated the value generally, with reference to the prices for the last five years, and supposing the same prices to continue during the tenancy. In general a person holding 20 or 30 acres should work himself, while the holders of larger farms would principally be occupied in superintending others; the remuneration for the labour, in both instances, he included in the support of his family. The difference of rent in large and small farms arises from difference in living; notwithstanding the greater produce obtained by larger capital of cultivators of large farms, the rents paid by them are lower than those by smaller holders.

Scale of Prices.

APPENDIX C.

SCHEDULE of NAMES of ELECTORS, with the DATES of their REGISTRIES, the QUANTITY of LAND held, and the AMOUNT of RENT paid by them, with the Net and Gross Value.

Name of Voter and Date of Registry.	Townland.	Barony.	Quantity of Land in Irish Acres.	Amount of Rent.	Net Value.	Gross Value.	Observations.
			A. R. P.	£. s. d.	£. s. d.	£. s. d.	
1840 Patk. Flanagan	Daronge .	Rathcline .	20 1 0	25 6 3	30 11 9½	36 8 9½	Gross value 10*l.* over rent.
1836 Law Geruthy .	Gurteen . .	Ditto . .	13 0 0	16 5 0	16 5 0	20 13 0	
1840 Hugh Doogan .	Ditto . .	Ditto . .	19 0 0	32 6 0	28 6 3	..	
„ James Finey .	Ditto . .	Ditto . .	19 0 0	32 6 0	28 6 3	..	
„ Michael Fox .	Jeerlicken .	Ditto . .	..	..	..	..	
„ Peter Galvin „ William Galvin	Corlea . .	Ditto . .	58 0 0	46 3 1	48 1 0	62 6 0	
1839 Connor Farrell.	Lehery . .	Ditto . .	19 2 0	13 8 4	25 7 0	33 0 2	
„ Connick Farrell	Ditto . .	Ditto . .	20 1 12	15 18 10	27 8 9	35 3 11	
„ Dan Martin .	Ditto . .	Ditto . .	18 2 0	20 19 8	27 15 0	34 7 2	
„ Patrick Farrell	Ditto . .	Ditto . .	19 2 0	19 17 4	29 8 9	36 17 9	
„ Michael Dowlan	Ditto . .	Ditto . .	18 0 30	20 9 8	27 3 9	34 0 11	
1840 P. Farrell, jun.	Ditto . .	Ditto . .	18 2 0	18 14 9	25 19 10	31 7 9	Ditto.
„ James Farrell .	Ditto . .	Ditto . .	18 2 0	18 14 9	25 19 10	31 7 9	Ditto.
„ Patrick Farrell	Ditto . .	Ditto . .	14 1 33	16 4 4	20 19 1	27 4 5	Ditto.
„ William Casey .	Ditto . .	Ditto . .	14 2 24	16 0 0	20 10 0	26 1 7	Ditto.
„ Peter Donlan .	Ditto . .	Ditto . .	17 3 0	11 0 0	26 12 6	32 10 8	Net value 10*l.* over rent.
„ Pat. Mulloohy .	Ditto . .	Ditto . .	15 1 4	18 6 7	22 18 3	28 8 6	Gross value 10*l.* over rent.
„ Hubert Farrell.	Ditto . .	Ditto . .	14 3 20	19 19 0	22 6 3	27 14 3	
„ Gilbt. Mulloohy	Ditto . .	Ditto . .	14 3 20	18 15 0	22 6 3	27 14 3	
„ Thomas Farrell	Ditto . .	Ditto . .	14 2 27	12 6 3	19 10 8	24 10 6	Ditto.
„ Michael Martin	Gurteen Gar	Ditto . .	27 2 0	41 6 0	45 7 6	55 0 4	Ditto.
John Cronin .	Ditto . .	Ditto . .	15 2 0	21 19 3	21 0 0	26 2 6	
Hen. M'Dermot	Lisnacusha	Ditto . .	30 2 0	42 14 0	46 1 0	57 8 1	Ditto.
Thos. Chapman	St. Alban's .	Ditto . .	16 1 0	17 1 3	22 15 0	28 0 0	Ditto.
1837 James Brennan	Comadough	Ditto . .	16 3 1	16 16 4	23 9 6	30 0 6	Ditto.
„ Pat. Brennan .	Ditto . .	Ditto . .	11 2 23	13 19 6	17 3 0	21 10 4	
„ Edward Connor	Ditto . .	Ditto . .	14 0 20	14 18 10	19 15 6	24 18 6	Ditto.
„ Pat. Casey . .	Ditto . .	Ditto . .	16 2 0	14 19 0	18 4 6	21 11 4	
„ John Casey .	Ditto . .	Ditto . .	18 1 11	14 13 0	22 1 9	27 18 7	
„ Pat. Egan . .	Ditto . .	Ditto . .	19 2 37	15 15 8	23 8 0	29 6 6	
„ John Farrell .	Ditto . .	Ditto . .	16 2 21	21 14 0	25 2 6	31 10 4	
„ D. Cunningham	Blenanohe .	Ditto . .	20 2 10	12 8 7	20 11 3	26 11 8	Ditto.
„ James Dowd .	Tullyvoran .	Ditto . .	12 0 25	12 18 1	18 5 0	22 18 8	Ditto.
„ James Dowd .	FerreenDowd	Ditto . .	13 3 10	21 15 0	21 18 9	26 13 5	
„ John Farrell .	Ferreen. .	Ditto . .	13 0 35	20 16 4	22 11 2	27 7 5	
„ John Kelly . .	Carraroun .	Ditto . .	15 3 20	14 12 6	19 1 0	23 16 4	
1839 Lawrence Casey	Up. Killnure	Ditto . .	11 2 20	14 14 10	14 7 6	18 10 6	
„ Andrew Farrell	Blenahvohr.	Ditto . .	19 1 0	17 15 4	17 4 3	22 15 1	
1837 Bryan Cullen .	Cloonagh .	Longford .	8 0 18	3 0 0	8 12 4	11 8 3½	
„ Patrick Mullow	Bally Garriffe	Ditto . .	18 0 20	36 4 9	29 0 0	33 18 2	
1839 Mich. Murphy .	Drumlisk .	Ditto . .	5 1 0	10 4 0	13 2 6	16 4 11	
„ John Reilly .	Cloonagh .	Ditto . .	7 3 18	3 0 0	7 9 6	8 13 9	At Registry his land was stated to be 9 a. 9 r.
„ James Levy .	Bally Garriffe	Ditto . .	13 0 28	25 0 0	25 8 6	24 1 10	
„ Jas. Moorecroft	Drunure .	Ditto . .	26 3 0	34 10 0	37 6 6	41 17 0	
1836 Felix Hughes .	Coherner .	Ditto . .	15 0 0	13 10 0	22 10 0	27 16 0	Gross value 10*l.* over rent.
„ Francis Hughes	Ditto . .	Ditto . .	15 0 0	13 10 0	22 10 0	27 16 0	Ditto.
„ P. M'Loughlin	Crealaghter.	Ditto . .	9 0 0	11 11 0	6 11 15	15 17 4	
„ Matt. Culready.	Farmullugh	Ditto . .	22 2 0	21 0 0	23 12 6	29 5 11	
1839 Denis Skelly .	Fisherstown	Ditto . .	14 0 0	18 8 8	19 12 0	24 17 4	
„ Pat. Murtagh .	Ditto . .	Ditto . .	14 0 0	18 8 8	19 12 0	24 17 4	
„ Thos. Murtagh	Ditto . .	Ditto . .	13 1 32	18 2 4	18 16 10	23 9 6	
„ Pat. Skelly . .	Ditto . .	Ditto . .	14 0 0	18 8 8	19 12 0	24 17 4	
„ Ter. Cavanan .	Up. Cartron	Ditto . .	20 0 0	18 10 0	22 0 0	25 7 2	
„ James Cavanan	Ditto . .	Ditto . .	14 0 0	19 4 2	14 0 0	16 16 2	
„ Michael Cooley	Derawly .	Ditto . .	15 1 20	9 10 8	15 7 6	18 16 2	
„ Murphy Conofry	Ditto . .	Ditto . .	13 1 5	8 12 0	15 5 7½	16 1 5	
„ William Farrell	Ditto . .	Ditto . .	21 3 10	15 4 6	23 19 10	29 0 1½	
„ Thos. Bresland	Ditto . .	Ditto . .	18 0 0	6 7 6	16 4 0	20 10 3	
„ Pat. Connolly .	Ditto . .	Ditto . .	18 0 0	6 7 6	13 10 0	16 17 0	
„ M. Conofry, jun.	Ditto . .	Ditto . .	13 1 5	8 12 6	13 5 7½	16 1 5	
Alex. Percival .	Aunbegs .	Ditto . .	13 1 20	10 6 0	15 7 7	18 3 10	
James Hughes .	Ditto . .	Ditto . .	18 1 0	12 1 9	20 19 9	24 15 6	

Name of Voter and Date of Registry.	Townland.	Barony.	Quantity of Land in Irish Acres. A.	R.	P.	Amount of Rent. £.	s.	d.	Net Value. £.	s.	d.	Gross Value. £.	s.	d.	Observations.
William Bonus	Lisnabaur	Longford	9	3	10	..			14	14	4	19	14	4	
John Belford	Tyramley	Ditto	10	1	0	..			10	15	3	13	14	9	
Michael Cooney	Derawly	Ditto	15	1	0	..			15	7	6	18	16	2	
Chrst. Deane	Ballyrenny	Ditto	20	1	26	..			35	14	5	44	17	7	
Ditto	Kilmore	Ditto	28	0	20	..			42	3	9	54	8	0	
Alexander Legg	Cartrons	Ditto	42	0	0	..			67	4	0	85	8	0	
J. M'Clognery	Ballyrenny	Ditto	50	0	0	..			87	10	0	108	7	11	
Edward Morgan	Ditto	Ditto	17	2	35	..			30	18	0	37	10	0	
J. M'Clognery	Cloghill	Ditto	7	2	0	..			10	10	0	14	18	9	
Js. M'Dermot	Lisgerland	Ditto	8	0	20	..			12	11	10	15	19	6	
James Martin	Fiogues	Ditto	30	0	30	..			52	16	6	64	16	5	
James Heslin	Cleane	Ditto		..		..				..			..		Does not appear in valuation-books.
Alex. Perceval	Lisgerland	Ditto		..		..				..			..		Does not appear in valuation-books.
William Farmer	Cleghill	Ditto	14	2	25	..			21	19	8	30	3	3	
James Tanner	Ditto	Ditto	14	2	25	..			21	19	8	30	10	3	
Joseph Scott	Fardrunarm	Ditto	18	2	0	..			16	13	0	20	21	7	
Rob. Thompson	Tully	Ditto	19	2	0	..			84	4	0	42	14	11	
Alexander Beetly	Cleghill	Ditto	28	0	0	..			49	0	0	64	0	0	
Patrick Skelly	Fisherstown	Ditto	15	0	0	..			21	0	0	25	7	6	
Denis Skelly	Ditto	Ditto		..		..				..			..		Does not appear in the valuation-book.
Patrick Reilly	Townagh	Ditto	8	2	0	..			6	7	6	8	3	10	
Thomas Keane	Munnaduffe	Ditto	19	1	10	..			19	6	3	21	14	7	
John Kennedy	Currewfawkes	Rathcline	14	3	16	..			12	19	10	17	15	1½	
John Green	Ellfeed	Ditto	16	6	20	..			18	11	0	23	16	0	
Henry Green	Ditto	Ditto	12	0	20	..			13	19	0	18	4	2	
Thomas Green	Ditto	Ditto	12	0	20	..			13	19	0	18	4	2	
Patrick Green	Ditto	Ditto	23	2	20	..			27	3	6	34	5	7	
Timothy Dunne	Ditto	Ditto	22	3	20	..			20	0	3	26	13	5	
Pat. Flanagan	Darrogue	Ditto	20	1	0	..			30	11	9	37	16	0	
Daniel Culready	Farmullagh	Longford	22	2	0	20	5	0	21	7	6	26	11	8	
1840 John Evans	Ballykenny	Ditto		..		..				..			..		
1839 James Donoghue	Drumard	Ditto	19	0	0	12	12	6	19	19	0	24	10	2	Gross annual value 10*l.* over rent.
1840 Robert Wiggins	Fardrunarm	Ditto	15	0	0	9	0	0	11	5	0	13	5	8	
,, William Cole	Shanmullagh	Ditto	16	0	0	14	0	0	16	0	0	18	15	10	
,, John Diamond	Fardrunarm	Ditto	17	0	0	11	0	0	13	0	0	15	18	7	
1838 Richard Preston	Carlkhenwar	Rathcline	15	0	0	19	12	6	21	15	0	26	18	0	
,, Charles Miller	Ditto	Ditto	14	3	0	16	4	2	19	4	6	23	19	6	
,, William Lenter	Ditto	Ditto	15	0	0	19	12	6	21	0	0	26	2	2	
,, Wm. Jackson	Aughnuhunskin	Maydown	20	0	0	25	2	0	28	0	0	34	7	0	
,, Thomas Mitchell	Curry	Ditto	20	0	0	24	10	0	26	0	0	30	11	8	
Thomas Connor	Mage	Rathcline	16	0	30	..			30	16	1	32	10	0	
Joseph Cox	Loghill	Ditto	21	2	0	..			21	10	0	..			
William Cox	Ditto	Ditto	21	0	0	..			19	19	0	..			
John Christen	Clogher	Ditto	13	2	0	..			20	5	0	..			
John Barrett	Ditto	Ditto	12	12	0	..			20	16	7	..			
Rich. Auchmuty	Ditto	Ditto	12	0	0	..			16	6	0	..			
Thomas Preston	Ditto	Ditto	13	0	0	..			18	4	0	..			
Jas. Armstrong	Ditto	Ditto		..		..				..		..			This name does not appear in the valuation-book.
George Burnett	Loghill	Ditto	21	2	0	..			24	14	6	..			
George Beatty	Clogh	Ditto	17	1	36	..			24	8	9	..			
Thomas Kelly	Laurelstown	Ditto	6	0	0	..			6	18	0	..			
Christ. Walker	Ballinahinch	Ditto	20	3	30	..			14	12	4	20	16	6	
1839 William Jones	Anabegs	Longford	15	2	0	13	19	0	21	14	0	24	11	7	
1832 Michael Quin	Ditto	Ditto	13	3	20	14	14	0	19	8	6	..			
1839 James Mahon	Ditto	Ditto	14	0	0	14	14	0	18	4	0	21	13	0	
1832 Simon M'Arthe	Ditto	Ditto	25	0	0	27	10	0	31	5	0	35	16	0	
Peter Murphy	Ditto	Ditto	18	3	0	17	17	0	21	11	3	25	18	0	
1837 John Freeman	Comadough	Rathcline	18	2	0	20	6	0	25	18	0	32	3	8	
,, William Green	Ditto	Ditto	19	1	24	21	6	10	23	14	0	30	2	9	
,, John Hopkins	Ditto	Ditto	15	0	0	18	1	2	22	8	0	28	0	8	
,, Thomas Hopkins	Ditto	Ditto	13	3	16	12	9	4	16	10	0	21	8	9	
,, Michael Kenny	Ditto	Ditto	18	0	33	20	18	8	27	2	0	33	11	9	
,, James Kenny	Ditto	Ditto	18	1	23	22	1	6	25	12	9	31	17	4	
,, Rev. E. M'Cann	Ditto	Ditto	17	3	12	24	19	0	31	12	6	41	13	10	
,, John Millihill	Ditto	Ditto	19	1	9	13	10	4	22	17	6	28	17	9	
Joseph Scott	Jardrummin	Longford	18	2	0	13	5	1	16	13	0	20	2	1	
1839 Nicholas Simons	Rathmore	Shule	9	1	7	10	11	5	13	17	6	14	2	6	
,, Luke Farrell	Lisnucusha	Rathcline	9	3	0	14	3	1	11	0	0	14	6	0	The quantity of land in the valuation-book is only 6 acres 3 roods
,, James Ward	Drynan	Ditto	21	2	25	19	13	6	37	5	0	..			Net value 10*l.* over rent; gross value not made out.

Name of Voter and Date of Registry.	Townland.	Barony.	Quantity of Land in Irish Acres. A.	R.	P.	Amount of Rent. £	s.	d.	Net Value. £	s.	d.	Gross Value. £	s.	d.	Observations.
1838 Peter Quin	Cloonagh	Longford	9	2	0	4	0	0	9	10	0	10	5	6	
,, John M'Keon	Aughaboy	Ditto	12	0	13	17	12	0	16	18	4	..			
,, Hugh Maguire	Farmullagh	Ditto	9	0	13	7	16	0	9	19	9	13	2	7	
1837 Wm. Donoghue	Drumard	Ditto	11	2	0	8	1	8	12	13	0	16	4	6	
,, James Payne	Derrycolm	Rathcline	30	0	0	30	9	0	31	10	0	40	18	12	Gross annual value
,, John Payne	Ditto	Ditto	23	0	0	22	18	0	23	9	10	31	0	6	
William Ratigan	Tullyvenhan	Ditto	15	0	25	17	9	1	16	13	6	21	10	6	
1838 Robert Hucksey	Auchmahunskin	Maydown	19	0	0	22	3	8	26	12	0	35	5	0	
,, Robert Carey	Ditto	Ditto	16	2	0	21	16	0	20	9	7	24	3	0	
,, George Farmer	Ards	Ditto	32	0	0	22	5	6	22	8	0	27	9	0	
,, Robert Cody	Corry	Ditto	18	1	10	23	14	0	21	19	6	25	13	0	
,, Robert Plant	Ards	Ditto	36	0	0	19	14	0	23	8	0	28	9	0	
1836 John Pope	Carthenboy	Rathcline	16	0	12	17	10	0	24	2	3	26	16	0	
,, Wm. Cosgrave	Derryadd	Ditto	9	0	0	6	6	0	9	0	0	10	16	0	
1839 Abraham Payne	Ballydromin	Maydown	10	2	0	8	0	0	12	1	6	17	10	3	
1840 Daniel Garugh	Aughaloghan	Rathcline	14	2	0	14	15	8	15	2	6	19	16	2	
,, Pat. Farrell	Leary	Ditto	19	2	20	19	16	0	29	8	9	36	17	9	Gross value 10*l.* ove rent.
,, Edward Jordan	Cloncomley	Longford	9	0	0	7	9	0	9	0	0	10	13	0	The lease containe 12 acres.
Brien Reilly	Lettergullion	Ditto	27	2	30	17	9	0	27	13	9	32	15	6	Net value 10*l.* ove rent.
1837 Pat. M'Cormick	Derryadd	Rathcline	20	0	0	17	10	2	22	0	0	28	10	0	Gross value 10*l.* ove rent.
Hone Curry	Mosstown	Maydown	27	0	0	23	12	5	28	0	0	36	0	0	Ditto. There is a di ference of 5 acres b tween the lease a the valuation-book
Daniel Reilly	..	Rathcline	10	0	15	15	2	3	13	1	8	..			
1840 Michael Doolan	Drunne	Ditto	18	1	0	12	12	0	14	12	0	20	3	8	
,, Andrew Egan	Ditto	Ditto	18	0	0	9	4	0	14	8	0	19	13	6	16A. 1R. 5P. at regist
,, Henry Jones	Mulavornia	Ditto	9	0	0	3	16	6	9	0	0	11	6	0	
1839 Michael Simonds	Rathmore	Abbyshrule	9	1	7	10	11	5½	13	15	0	17	6	2	
Hugh Leary	Corboy	Longford	36	2	26	59	0	0	53	3	1½	62	16	10½	
1840 Pat. Hanley, jun.	Lisnacusha	Rathcline	13	0	0	19	2	11	21	8	6	26	9	1	
,, Pat. Hanley, sen.	Ditto	Ditto	14	9	0	20	11	0	23	13	3	29	1	2	
,, John Gavigan	Turreen	Ditto	17	2	0	24	0	2	26	11	0	32	4	9	
,, Edward Farrell	Killaume	Ditto	15	3	20	19	18	2	19	16	10	25	6	10	
,, Rev. Mr. Maguire	LanesboroKnock	Ditto	14	0	20	19	18	1	24	14	6	31	11	8	
,, Patrick Hyland	Aughranna	Ditto	19	2	0	13	17	6	17	3	6	22	17	11	
,, Mich. Barron	Lisrevagh	Ditto	12	1	5	10	4	0	14	2	6	18	4	2	
,, Andrew Farrell	Blenavoher	Ditto	19	0	20	17	16	8	17	4	3	22	15	1	20A. 1R. 14P. at reg try.
,, James Gara	Ditto	Ditto	19	1	20	11	12	0	16	9	3	21	17	11	Gross value 10*l.* o rent.
,, Dan. Cunningham	Ditto	Ditto	20	2	10	12	18	7	20	11	3	26	11	8	Ditto, 21A. 2R. 10 at registry.
,, Pat. Cunningham	Ditto	Ditto	21	0	10	12	3	0	18	7	7	23	7	2	Ditto.
,, J. Cunningham	Ditto	Ditto	21	1	0	13	2	4	18	4	6	23	18	3	Ditto.
,, Daniel Martin	Ditto	Ditto	18	1	0	10	2	2	20	19	9	26	7	9	Ditto, net.
1833 Peter Clarke	Fort William	Ditto	14	0	0	6	9	2	15	8	0	19	16	10	15A. 0R. 4P. at regist 10*l.* gross.
,, Thomas Hanly	Fort William	Ditto	12	2	0	4	2	11	12	10	6	15	18	5	Ditto.

APPENDIX (D.)

SUMMARY.

Electoral Division.	At and under £5.	Over £5 and not over £10.	Over £10 and not over £15.	Over £15 and not over £20.	Over £20 and not over £30	Over £30 and not over £40	Over £40 and not over £50	Over £50 and not over £60.	Over £60 and not over £80.	Over £80 and not over £100.	Over £100.
Ballinamuck	402	279	107	58	21	12	1	3	1	..	1
Drumlish	667	350	159	75	49	27	7	7	3	1	5
Kilcommock	426	80	54	42	39	11	9	4	4	1	7
Rathcline	264	101	40	40	50	12	9	3	1	..	3
Killushee	543	126	48	35	29	14	3	13	6	..	4
Newtownforbes	502	178	71	26	37	10	13	4	6	3	11
Cashell	447	193	95	60	52	19	5	2	4	1	..
	3251	1307	574	336	277	105	47	36	25	6	31

PARSONSTOWN.

REPORT.

I PROCEEDED to Parsonstown on the 31st of December, 1840, for the purpose of investigating the manner in which the valuation had been effected there, and its effect upon the Parliamentary franchise. The only persons whom I had an opportunity of communicating with upon the subject were, the Clerk of the Union, Mr. Robinson; the two valuators, Mr. Thomas Abbot and Mr. George Mitchell; and the chairman of the Valuation Committee, Mr. William Justin O'Driscoll. The Union of Parsonstown consists of 15 electoral divisions in the King's County, and six in the County of Tipperary; and contains 150,140 statute acres, and a population of 71,138, according to the census of 1831. The number of Guardians is 38; 29 of whom are elective, and nine *ex-officio*. That portion of the Union which is within the King's County contains 102,960 statute acres, and 56,001 in population. The Union was declared by an order of the Commissioners, dated the 8th day of May, 1839.—(Appendix C to Report of Poor Law Commissioners for 1839).

Contents and Population of Union.

No valuation appears to have existed in the district comprised within the Union, except that which had been effected under the Tithe Composition Acts. Mr. Griffith's valuations had not extended to either of the counties to which the districts included in the Union belonged. The county-cess was an acreable tax, levied without reference to value.—(Evidence Appendix B, page 28.) And the valuations made under the Tithe Composition Acts had been so imperfect, there was such want of uniformity between them, and such changes had occurred in the interval that had elapsed since they had been made, that a wholly new valuation for the purposes of the Poor Relief Act was necessary; and the Board of Guardians, at their first meeting, held on the 29th of June, 1839, at which nine *ex-officio* and 20 elected Guardians were present, (Evidence Appendix A, page 25), resolved that a new valuation of all rateable property within the Union would be required, and that a competent person, or persons, should be appointed for that purpose. At the same meeting a resolution was passed appointing nine of the Guardians, of whom one was an *ex-officio* Guardian, to be a standing committee, for assisting in and superintending the valuation; and that committee was, by another resolution, passed on the same day, thrown open to all members of the Board who might think proper to attend, giving them privilege to vote; and thus, in fact, the Valuation Committee and the General Board became identical. The committee so constituted was directed to report specially to the General Board, at the conclusion of the valuation of each electoral division, and the valuators were directed to produce their books to the committee at their meetings, which were to be held once a fortnight.—(Appendix A, Extracts from Minute-Book, pages 25.

Existing Valuations.

County Cess, how levied.

Tithe Applotments.

New Valuation resolved on by the Board.

Valuation Committee appointed.

At the third meeting of the Board, held on the 10th August, 1839, Mr. Thomas Abbot and Mr. George Mitchell were appointed valuators—(Appendix A, page 25)—and their appointment was subsequently approved of by the Commissioners. Mr. Abbot was a surveyor, and had been extensively engaged in the valuation of land previously, having valued 65,000 acres under the Tithe Composition Acts, in the counties of Down and Sligo. Mr. Mitchell was a civil engineer by profession, and had been engaged in that capacity to value land for English railway companies.—(Appendix B, page 82.) They proceeded on their valuation together, visiting each tenement, and ascertaining the acres either from rentals furnished by the landlords, or by reference to the applotment-books under the Tithe Composition Acts. The latter, however, were found very incorrect in that respect; and so much so with respect to the valuation of the land, that they were found nearly useless.—(Appendix B, page 28.) The quality of the soil they ascertained merely by inspection, which, however, in consequence of the fences being composed of portions of it, affords a better criterion there than in other places. Their mode of estimating the value of the land in this Union differed from that adopted by other valuators whom we examined. They selected particular farms as standards, and estimated the produce which those farms would yield, then calculated the value of that produce according to a fixed scale of prices, which they considered to be the average prices of agricultural produce in that part of the county for the last five years—namely, 25*s.* the barrel for wheat, 9*s.* per ditto for oats, 14*s.* for barley, 2½*d.* per stone for potatoes, and 35*s*, per ton for hay. As to the produce of pasture, they allowed three sheep to the acre in sheep-farms, the produce of which they calculated at 30*s.* per annum for every head; and they allowed one cow to the acre, the produce of which they estimated in like manner at 30*s.* per annum.—(Appendix B, page 28.) They then deducted the cost of raising that produce, which they calculated as follows:—They allowed 8*d.* per day, without diet, for each man, and 2*s.* 6*d.* per day for each man and horse; to that they added the county-cess, the average of which they calculated to be 3*s.* per acre, and the tithe rent-charge at from 1*s.* to 1*s.* 6*d.* per acre, according to the quality of the soil, and allowed for it in forming their estimate of the gross value of the land, though they made no regular deduction for it. The amount of all the other outgoings they deducted from the value of the gross produce of the farm, and the difference constituted their estimate of the value of the farm. As most of the farms within the Union are tillage-farms, their calculations were exclusively made with reference to the produce of such, and the cost of raising that produce.—(Appendix B, page 28

Election of Valuators—Mr. Abbot and Mr. Mitchell.

Qualifications of Valuators.

Mode of proceeding with the Valuation.

Ascertaining Areas.

Quality of Soil.

Mode of estimating the value of Land.

Selection of particular Farms as Standards.

Scale of Prices for estimating the value of the Produce of those Farms.

Value of Grazing Land, how calculated.

Calculation of Costs of Production.

Difference between Cost of Production and Value of Produce formed the "Net Value."

Parsonstown.

Value of other Land judged of by comparison with the Standard Farms.

According to quality of Soil.

Farms selected principally Wheat Farms.

Their Calculation they considered a good Estimate of what a solvent Tenant could pay living decently.

Their meaning of "living decently."

That seldom realised.

Those calculations they made, however, only in five or six instances; and they judged of the value of the other lands by reference to, and comparison with, the particular cases in which they had made the calculations. According as the quality of the soil appeared to them upon inspection to be better or worse than that of those farms with respect to which they had made the calculations described, they put a higher or lower value upon it.—(Appendix B, page 29.) The farms which they selected as models were wheat-farms, being the crop principally grown in that part of the county, and contained 50 or 60 acres. They were not guided either by the rent actually paid for the land, or by what a solvent tenant would pay for it, as both have been raised much above what they consider the real value of the land by competition. The calculation they made of produce and cost of production they considered as a good estimate of what a solvent tenant could pay, living decently: which they explained to mean having potatoes and milk and butter every day, and bacon occasionally, for himself and his family; having warm, comfortable clothing, and a comfortable house.—(Appendix B, page 29.) This scale of living, however, they admitted was seldom realized in practice by the tenantry of that country, as the rent had been raised by competition too much to admit of their enjoying such comforts; and their estimate of the value of the land within the Union was on an average one-third lower than the rent actually paid. One farm, about which they had made the calculation mentioned before, and which they valued at 16*s.* 3*d.* per acre, was let at 27*s.* per acre; but that they did not consider as a fair standard of value. In the only instance in which they instituted a comparison between their estimate of the value of an entire townland and the rent paid for it—namely, one particular townland, the rent of which Mr. Abbot had at one time received—they found that the rent exceeded their estimate by one-third; and in another farm of 100 acres, the rent of which Mr. Abbot stated he knew to be 18*s.* 6*d.* per acre, the value they put on it was only 14*s.* The same difference they believed to exist through the entire Union. In valuing houses in towns, however, and those lands which were so near the towns as to be taken, not for the purpose of profit, but of convenience, they adopted a different standard, and estimated them at the amount at which they would actually let, if in the market; an estimate which they considered reasonable, as the letting value of that species of property had not been raised by the competition that affected land that was sought for as a means of subsistence.—(Appendix B, page 29.) According as the valuation of the electoral division of Birr had been completed upon the principles and in the manner described above, it was submitted by the valuators to the consideration of the valuation-committee, who, in like manner, selected particular tenements as guides and standards for the valuation of the other, though it does not appear that they made such calculations of the value of the produce and the cost of production as those made by the valuators.—(Appendix B, page 30.) The valuators, however, explained the principles upon which they proceeded to the committee, who approved of them. In the course of the valuation of Birr, many alterations were suggested by the committee to the valuators, most of which the valuators adopted, though in several instances they refused to alter their original estimate. The tendency of almostall those suggestions was to lower the value.—(Appendix B, page 30.) As the valuators proceeded with the other electoral divisions, an opinion gained ground that they had swerved from the standard adopted by them in valuing that division, and a special meeting was called to consider the subject. The Board did not think that there had been any departure from the original standard, although the Guardian for that division, who was also chairman of the valuation-committee, remained of that opinion, as will be seen upon reference to his evidence.—(Appendix B, page 30.) As the valuation progressed, alterations were suggested by the Guardians of each division, which were in almost all instances reductions of the value set by the valuators, and some of these suggestions were adopted after discussion by the valuators, though in other cases they refused to alter their original estimate.

Different Standard for valuing Houses in Towns and Town-fields.

Amount for which they would let.

Valuation of Birr Electoral Division submitted to the Valuation Committee.

Mode in which it was judged of by the Committee.

Effect of the Valuation on the 10*l.* Electors.

Rating of 10*l.* Electors.

Reasons why Rate-Book not an accurate representation of the Tenements out of which parties registered.

The effect of a valuation made upon these principles, upon those who had registered 10*l.* freeholds, may be anticipated from the statement of the relation which the valuators' estimate bears to the rent. I was not able to ascertain the rents payable by the 10*l.* freeholders within the Union for want of local information and time, but I ascertained the quantity of land and the amount of the net value of the tenements of 229 10*l.* freeholders, as they appear in the Poor-Law books. It must not be supposed, however, that the quantities and values thus appearing in the rate-books opposite the name of a 10*l.* elector exactly represent the contents and the estimate formed of the value of the tenement out of which he registered. In the intervals that have elapsed since the registries, many changes of ownership and subdivisions of tenements have taken place, which are, of course, represented in the rate-books: and even where no change of ownership has taken place, but the valuators have found several persons, perhaps members of the same family, occupying one farm, they have put it down in the rate-book as distinct tenements occupied by several, while, in fact, the legal and beneficial ownership of the entire may continue in the person who originally registered out of it. Of those 229 cases, in 79 the tenement was rated under 10*l.*, 44 were rated between 10*l.* and 15*l.*, 23 between 15*l.* and 20*l.*, 23 between 20*l.* and 30*l.*, 29 between 30*l.* and 40*l.*, 12 between 40*l.* and 50*l.*, and the remainder at sums over 50*l.*—(Appendix C.) The entire number of 10*l.* freeholders and leaseholders who have registered in the King's County is 1149 10*l.*, 195 20*l.*, and 288 50*l.*, excluding those of 1832, whose registries, if not renewed, have now expired; and excluding those who have registered since February 1840, whose numbers I was unable to ascertain, in consequence of the lists for that period being unpublished. The voters for the county of Tipperary who reside in that part of the county comprised within the limits of the Union I was unable to make any inquiries about, from the want of the clerk of the peace's list, and of any local information to guide me; but that comprised only a small part of the county and of the Union, the chief part of which latter lies in the King's County.

Parsonstown.

In the Appendix (D) to this Report will be found a return of all the tenements in the Union, classified according to their values.

No elements exist, however, from which I could form any estimate of the proportion of those which are held by lease; but the evidence shows that the existing number is likely to decrease, as the prevailing practice now in setting land is not to give a lease.—(Appendix B., pages 10 and 20.)

RICKARD DEASY.

Inquiry held at Parsonstown, January 1st and 2nd, 1841.

APPENDIX A.

EXTRACTS from MINUTE-BOOK of GUARDIANS.

Apendix A.

Extracts from Minute-Book of Guardians.

Parsonstown, January 1, 1841.

The number of *ex-officio* Guardians was 9, of elected 20, present.

At the first meeting of the Board of Guardians, held on the 29th June, 1839,

June 29, 1839.

It was resolved,—That no sufficient valuation exists which could be made available for the estimating the net value of rateable property, and that a fresh valuation would be required, and that the Tithe Composition Survey may, with due revision, to a certain extent be made available for ascertaining the acreable quantity of the tenements in the Union, and that a competent person or persons be appointed to value the whole of the rateable property of the Union, and to correct existing surveys where necessary, and that advertisements to that effect be published.

Existing Surveys.

That a committee be appointed, consisting of the following members of the Board, to be a standing committee, for assisting in and superintending the valuation of the rateable property in the Union, three to be a quorum:—

Valuation Committee appointed.

Daniel Manifold, elected.	John Warburton.
Andrew Stoney, ditto.	Thomas Hemsworth, *ex-officio*.
William L'Estrange, ditto.	James Denery, elected.
James Sheppard, ditto.	William Petty, ditto.
John Davis, ditto.	

That the committee be open to all members of the Board who may think proper to attend, with privilege to vote; and that the committee do meet at least once a fortnight in Parsonstown; at which meetings the valuator do attend, to produce his books; and that at the conclusion of the valuation of each electoral division a special report be made by the committee to the General Board for their sanction.

At the next meeting, held on the 13th of July, 1839, 9 *ex-officio* and 28 elected Guardians present,

July 13, 1839.

It was resolved,—That the appointment of valuators be postponed until the next meeting, and that the acting secretary be directed to send a list of the candidates, and the terms they propose to make the valuation at, to each of the Guardians; and that the next meeting be held on the 10th of August.

At the 3rd meeting of the Board, held on the 10th August, 1839, present 7 *ex-officio* Guardians, and 27 elected,

August 10, 1839.

It was resolved,—That the chairman, John Head Drought; the vice-chairman, Andrew Armstrong; and the deputy vice-chairman, Charles Atkinson, should be members of all committees of the Board, unless specially excepted,

That on all occasions when the word acres is expressed it shall mean Irish plantation acres.

That Messrs. George Mitchell and Thos. Abbot be appointed valuators.

Appointment of Valuators.

At the next meeting, held on the 1st September, 1839, present 6 *ex-officio* and 14 elected Guardians,

Sept. 1, 1839.

The approval of the Commissioners of the appointment of the valuators was received and read; and a letter from the valuators was also read, stating that they had applied to the Commissioners for the following documents, viz.:—

No. 1. Two copies of 1 & 2 Vic., c. 56, and Act amending same.
2. Copy of Mr. Nicholl's Reports.
3. Copies of lists of occupiers from the tithe valuators.
4. Sufficient lists of valuators' field-books, with instructions.
5. Like valuation-sheets, for entering rough drafts of valuation.
6. Like valuation or rate-book.
7. Stationery.

And that they had received a letter from Mr. Stanley enclosing Nos. 1 and 2; and stating that the other documents should be furnished by the valuation committee:

And requesting the committee to furnish them with the requisites, Nos. 3, 4, 5, 6, and 7:

And it was resolved that the clerk be directed to procure the forms required by the valuators.

Parsonstown.

Appendix A.

Extracts from Minute-Book of Guardians.

That the valuation committee meet for despatch of business on every second Saturday, and that the first meeting be held on the 14th of September, and that the valuators be required to attend all such meetings with their books, and that the clerk be directed to summon the members of the valuation committee, and to direct the attendance of the valuators at all meetings of the committee.

At another meeting, held on the 2nd November, 1839, present 4 *ex-officio* Guardians, and 12 elected,

Nov. 2, 1839. Resolved,—That W. J. O'Driscoll, Esq., be added to the valuation committee.

At another meeting, held on the 30th November, 1839, present Mr. Burke, Acting Commissioner, 3 *ex-officio* Guardians, and 16 elected, Thos. Hobbs, Esq., in the chair,

Nov. 30, 1839. It was resolved,—That the following Report from the valuation committee, now read, be received and adopted, and entered on the minutes.

Valuation Report.

"The valuation committee, having given their best attention to the consideration of the several divisions, as yet submitted by the valuators, are desirous of affording to the Board the satisfaction of being informed that the valuation appears to be proceeding in due order and regularity; and that the principles laid down by the Commissioners, and recognised as those best calculated to ensure an impartial and equal rate, seem fully understood and acted on by the valuators. The electoral divisions of

Parsonstown, Kilcoleman, and
Sar Kyranes, Drumcullin,

have been before the committee; and the several lands therein, as regards their valuation, have been submitted to a proper scrutiny. The committee, in concluding this sectional part of their Report, would still continue to impress upon the Guardians the great value of their exertions in attending upon the valuation of their several divisions, and impressing upon their constituents the benefit of avoiding appeals, calculated, as it must be, to entail expense upon themselves.

"W. J. O'Driscoll, Chairman."

At a Meeting held on the 28th December, 1839, present 4 *ex-officio* Guardians, and 11 elected,

Dec. 28, 1839. It was resolved,—That we do not consider it can accrue to the interests of the Union at large that the valuation committee should enter upon the consideration of a particular district with a view of founding upon it a resolution either in approval of or dissenting from such process, at least one of the Guardians of such division have due notice of the proceedings, and that this resolution be communicated to the valuation committee by our clerk as an instruction for their future guidance.

March 21, 1840. At a Meeting held on the 21st March, 1840, present Mr. Burke, Acting Commissioner, 3 *ex-officio* and 18 elected Guardians, the following Report from the valuation committee being presented, and having heard the statement of Mr. Fleenan touching the nature of the electoral division of Birr, and said statement being in our opinion confirmatory of the correctness of the valuation of said division, we feel justified in recommending to the Board the justice and propriety of affirming and adopting the value of the electoral division of Birr, and suggesting it as a strict and equitable criterion of the relative value of the other divisions of the Union, considering its proximity to the town of Birr.

The Report was adopted.

It was then resolved,—That the valuators be forthwith called before the Board, and that the chairman do require of them to state if they are now under the impression, from their experience in the valuation of several divisions in this Union, that a discrepancy exists between the electoral divisions of Birr and the other divisions of this Union already valued by them.

The valuators having attended and answered every question put to them by the Guardians, it was resolved, that the valuators, having given satisfactory answers to the several questions put to them, convince the Board that they are progressing in a fair and equitable scale in their valuation of this Union.

At another Meeting of the Board, held on the 16th May 1840, J. H. Drought in the chair,—present 2 *ex-officio* and 8 elected Guardians,—

May 16, 1840. A letter was read from the assistant secretary to the Commissioners, dated 20th April, 1840, requiring a return of all instructions which may have been issued from the Board of Guardians of the Parsonstown Union, exclusive of those published by the Poor Law Commissioners in their printed circulars relative to the valuation of rateable property within the Union, stating particularly whether any of the instructions, and which, have proceeded immediately from the Board of Guardians, or from a valuation committee, pursuant to an order of the House of Lords of the 9th of April, 1840.

And another letter from Mr. Stanley, dated 28th April, 1840, enclosing six copies of a circular issued by them on the 25th of April, 1840, for the guidance of Board of Guardians and valuators in estimating the net annual value of property rateable under the Act for the relief of the poor.

At another Meeting, held on the 13th of June, 1840, J. H. Drought in the chair,—present 3 *ex-officio* and 13 elected Guardians,—

June 13, 1840. A letter was read from Mr. Stanley, dated 18th May, 1840, requesting that ten copies of

the circular of the 25th of March, relative to valuation and rating, which had been transmitted, should be returned, and stating that in lieu of those the Board would receive revised copies.

And another letter from Mr. Stanley, transmitting six copies of the circular of the 25th of March, as since revised.

And it was resolved that the following report of the valuation committee should be entered on the minutes:—

"The valuation committee present to the Board of Guardians the minute-book, by which it will appear that the valuations of the following divisions have been examined into and tested by the standard originally laid down, viz.:—

Kennitty,	Shannon Bridge,
Eglish,	Firbane,
Frankford,	Leamonaghan.

And the committee entertain hopes that the Board will have the satisfaction of discovering that the valuation will, when concluded, have imparted general satisfaction, and that the non-existence of appeals will be deemed a fair evidence of this.

"W. J. O'Driscoll, Chairman."

At another Meeting of the Board, held on the 5th of September, 1840, J. H. Drought in the chair,—present 3 *ex-officio* and 15 elected Guardians,—

The following Report of the valuation committee was read:—

Sept. 5, 1840.

"Your committee, in presenting to you the following Report, have the great satisfaction of stating that, the valuation of the Union being now completed, they presume to think that the result of their labours will amply vindicate the general principles inculcated upon the valuators at the commencement of their duties, and the elaborate and searching scrutiny each electoral division of the Union was subjected to at the hands of your committee. Inconvenience being apprehended from the accidental non-attendance of the Guardian or Guardians of any particular division at the period of its being brought before the consideration of your committee, the following resolution was fixed on as a remedial measure for such contingency, and its working has not alone answered the purposes of its adoption, but has superinduced a confidence in the proceedings of your committee calculated to avert much of the consequences that may have been apprehended from a hasty and ill-digested discharge of their duties. The resolution is as follows:—

"'That it is inexpedient and inconvenient for this committee to enter upon the consideration of any electoral division of the Union, unless a Guardian or Guardians of such division be present, and that the clerk be instructed to notify to each Guardian the particular day on which the consideration of his division will be entered on.'

"Your committee wish to advert to the fact that, in the process of their duties, some exceptions were taken as to the non-adherence of the valuators to the scale originally framed for their guidance; the validity of such objections is a matter still in abeyance, and the proper period for determining upon them will be when the great body of the rate-payers shall have the valuation fully before them. Many causes combine to render another tribunal for the adjustment of the valuation requisite, and the proceedings of the Dublin and Cork Boards afford some evidence of this. In these places a revisor of the valuation has been appointed, whose duties are—

"To investigate all objections made by rate-payers to the valuation of their property, as well as the property of others;

"To assist in making out the rate-books;

"To fix a value on all new buildings as they become inhabited, and on improvements and deteriorations in the property of the Union;

"To attend the trials of appeals.

"Whether such a functionary be requisite or not, you will have ample time to determine, as in any event the suggestion is offered rather as to a prospective than any present necessity for the office. In the above places, the selections have not been made from the valuators previously appointed, and on the expediency of such an arrangement your committee will offer no opinion, but they consider it quite clear that such an appointment will have two good results; the first and most important will be, the probability of such an officer rendering unnecessary any appeals to a Court of Quarter Sessions, which is manifestly an unsatisfactory tribunal, by reason of the want of information of the presiding barrister as to the premises forming the question at issue; and the next will be the upholding of an equitable and continuous medium by which the property of the Union will be fairly kept liable to its due proportion of the rate; otherwise, tenements that may now be returned as unfinished or unoccupied may, from a want of proper surveillance, escape any rate until another valuation is had. In conclusion, your committee entertain a well-founded hope that the general valuation of the Union will give the satisfaction their exertions were directed to elicit, and thus render the rate equal upon all the interests concerned.

"W. J. O'Driscoll."

At another Meeting of the Board, held on the 9th September 1840,—present Mr. Burke, Acting Commissioner, J. H. Drought, chairman, 3 *ex-officio* and 8 elected Guardians,—

Sept. 9, 1840.

The valuators having notified that they had completed their valuation of the Union,—

Resolved, that the valuators be directed to lay before the Board at the next meeting, with a view to the Board taking the same into consideration before appointing a time for its being submitted to the rate-payers, in pursuance of the Act of Parliament, and that the Guardians be specially summoned for the purpose.

Parsonstown.

Appendix A.

Extracts from Minute-Book of Guardians.

At another Meeting of the Board, held on the 31st October 1840,—present Mr. Burke, Acting Commissioner, J. H. Drought in the chair, 7 *ex-officio* Guardians, 15 elected Guardians,—

The following Report from the valuation committee was read, and ordered to be inserted on the minutes :—

" Resolved, that, having examined the books of the several divisions, we find that the valuator's have written them up strictly in accordance with the instructions given them, and in pursuance of the Commissioners' orders, and we accordingly take leave to suggest that the books be submitted to the general inspection of the rate-payers as soon as possible.

" W. J. O'Driscoll."

Resolved, that the valuation of the Union having been reported as completed, that the same, in compliance with the provisions of the Act, be laid before the rate-payers for 21 days at the grand-jury-room, Parsonstown; and that the valuators and the clerk of the Union be required to attend during that period.

APPENDIX B.

Appendix B.

Evidence of Valuators.

EVIDENCE OF VALUATORS.

January 1st and 2nd, 1841.

Appointment of Valuators.

Messrs. Abbott and Mitchell were appointed 2nd September, 1839.

Their Qualifications.

Mr. Abbott extensively engaged in valuing land previously.

Mr. Mitchell confined his practice principally to engineering, but was engaged in that capacity in valuing land for English railway commissioners.

Documents furnished.

All the documents mentioned in the letter to the clerk—(see this letter in the Extracts from the Minute-Book, page 25)—were furnished; did not get the Ordnance Survey, it not being then complete, nor Griffith's valuation.

Tithe Applotments.

Seldom referred to the valuation under the Tithe Composition Acts, as that was very incorrect; in no instance were guided by it, on account of their opinion of its incorrectness.

County Cess.

No valuation exists for levying the county-cess, which is an acreable cess, levied without reference to value; the county-cess is about 3*s.* per acre on the entire land in the county yearly, and calculated it at that, but there are several portions of land in the county not subject to cess, and the amount actually paid by the lands subject is to that extent higher than the 3*s.* per acre which they assumed as the average amount; the tithe rent-charge is about 1*s.* 2*d.* to 1*s.* 4*d.* per acre, but it varies considerably in different parishes.

Mode of proceeding with the Valuation.

They proceeded in their valuation together invariably.

Areas, how ascertained.

Ascertained the areas from rentals and maps furnished by the landlords in general; where those were not furnished, referred to the applotment under the Tithe Composition Acts, and to the leases which were produced by the occupiers, but did not make an actual survey themselves. No obstacles were thrown in the way by the occupiers. Where no leases existed, they in some instances estimated the quantity of land.

Tithe Applotments very incorrect.

The tithe applotment was found incorrect, both in the value, in consequence of no fixed scale of value having been adopted by the applotters, and because they also on some occasions left out whole farms; and they were very incorrect in the areas of those they did include, generally including more than the actual quantity.

Rentals.

They did not refer to rentals, except for ascertaining the contents.

Comparison of Value with Rent.

In one instance only did they compare their estimate with the rent: in that case the rent was higher than their estimate: in that case their value was about 2-3rds of the rent.

Mode of Valuing.

They visited each tenement personally; ascertained the quality of the soil merely by inspection; but the fences in this country, being made from the soil, afford a good criterion of the quality of the soil.

Their Standard of Value.

In estimating the value, they calculated the amount of produce in some particular cases, which they adopted as standards, and the quantity of labour requisite to raise that produce. In calculating the expense of that labour, allowed 8*d.* per day, without diet, for each man, and 2*s.* 6*d.* in like manner for each man and horse; added to that the average county-cess, and also the amount of the tithe rent-charge from 1*s.* to 1*s.* 6*d.* per acre, according to the value of the land, and deducted that amount from the gross produce of the farm, and the difference after that deduction formed their estimate of the value of the entire farm; they divided that amount by the number of acres, to ascertain the acreable value.

Scale of Prices.

In estimating the value of the produce, they allowed 25*s.* per barrel for wheat, 9*s.* for oats, 14*s.* for barley (5*s.* per barrel), 2½*d.* per stone for potatoes, 35*s.* per ton for hay. They made this calculation in about five or six instances; these were all both tillage and grazing farms; almost all the farms in this country are so; very few mere pasture-farms exist; allowed three sheep to the acre in a sheep-farm; calculated them as producing about 30*s.* per annum; and one cow to the acre, which they also estimated at 30*s.* per annum.

These farms were about from 50 to 60 acres in extent in general; in one particular instance there were 12 acres of tillage (wheat-land) producing six barrels of wheat per acre, and five, after taking the seed out, twelve acres of moor (marshes) land used for grazing; the produce of which could not be calculated at more than 1*l.* per acre.

75*l.* + 12*l.* = £87 0 0

Parsonstown.

Appendix B.

Evidence of Valuators.

	£	*s.*	*d.*
Two men every day, their labour for that . .	20	0	0
One horse, at 2*s.* 6*d.* per day	37	10	0

In addition to the two men constantly employed, there would be one man required for two months in the spring and harvest; he would be allowed per day for 50 days 2*l.* 10*s.*; expenses of the harvest besides, at 2*l.*

£	*s.*	*d.*
4	10	0
20	0	0
37	0	0
£ 62	10	0

Deducting the amount of these expenses, and the tithe-rent charge, 18*s.* 8*d.*, from the value of the produce, 87*l.*, leaves 24*l.* 1*s.* 4*d.* the gross value. Then deducting the county-cess at 3*s.* per acre, 3*l.* 12*s.*, half the poor-rate at 10*d.* in the pound, 8*s.* 4*d.*, makes the net value 20*l.* 1*s.*

That farm is valued in the books at 20*l.* 1*s.* net. Thinks the allowance made for horse-labour is 6*d.* over what it could be got for every day in the year. All the farms selected were wheat-farms; almost all the lands in this country are so.

In the farm specified above the rent is 27*s.* per acre; the other model-farms are set in the same proportion.

Compare other Farms with the Model Farms.

Compared the produce of other farms with that of the model-farms, and according as they thought from the quality of the soil it would produce more or less on the average, raised or lowered the value. Compared the quality per acre of other farms with those of the model-farms, and raised or lowered the estimate accordingly. Made no increase in consequence of the farm being small, although it would set for more. In general their estimate is about two-thirds of the rent paid; where they have valued farms at 20*s.* per acre, they would set for 30*s.*

Comparison of Rent and Rate.

There is very good competition for land in this country, and you cannot get it for the value; mean by the value what a tenant could afford to pay living decently; living decently they consider having potatoes, and milk, and butter, and bacon occasionally, for self and family, and warm, comfortable clothing, and a comfortable house. In very few instances is the rent let at such a rate as to allow such a scale of living; in fact, any rent that is asked may be got; in some instances the landlord fixes the rent, and will not let the land except that is got for it.

Rent not made a test.

Did not in any case adopt the rent as a standard of value; considered the scale adopted by them such as would remunerate a tenant; thinks no lower scale would.

No calculation or allowance made for Capital.

Made no calculation or allowance for any capital laid out by the tenant; merely considered the farm in its actual state. In very few instances is such a calculation as they specify made by persons tilling the land; it is usually let for the highest that would be given by a person likely to pay.

Farms vary very much in size, from half an acre to 100 acres.

Rent paid for smaller Farms greater in proportion.

The rent usually paid for the smaller farms is greater in proportion than that paid for the larger; the competition for the smaller is greater, they come within the reach of poorer persons; the persons likely to take the larger farms would expect to live in a better manner, and would not give, therefore, so high a rent.

The larger farms would require some capital, and the people taking them have something to lose, and will not offer so much.

No Estimate made of what a solvent Tenant would pay.

Made no estimate of what a solvent tenant would pay.

Think the calculation they made is a good estimate of what a solvent tenant could reasonably afford to pay, living in the manner described.

January 2.

Comparison of Rent and Rate.

Was receiver for a private person over a particular property within the Union; knows the rents; compared the value set by them on the houses, and found that they were one-third higher; that was the only instance in which they made the comparison with an entire townland.

Farm Houses, how valued.

Knew one farm of 100 acres; the tenant pays 18*s.* 5*d.* per acre; their valuation was 14*s.*; it is still held at that rent, but the tenant owes 40*l.*, although he is a hardworking man who does not spend 1*s.* foolishly. Valued houses wherever they appeared good by adding something more per acre to the farm, on account of the house; it would be higher in consequence.

Tendency of Alterations suggested was to lower the Value.

The tendency of the alterations suggested by the Guardians was always to lesson the value; in some instances they concurred in their suggestions; in the majority they differed from them. The valuation was never exhibited until adopted by the Board. There were very few complaints as to value, a good many as to contents. Complaints were made of their value of public-houses on account of the temperance.

Have no reference in the valuation to leases; considered what the tenement was worth from year to year.

Paucity of Leases.

Leases do not generally exist: they are not usually granted here. Thinks land would set higher if let on lease from year to year.

In estimating the advantages of locality we considered how much the value would be increased according to our own estimate of the advantages of the locality. We considered how much the value of the produce would be increased by its nearness to roads or towns.

Parsonstown.

Appendix B.

Evidence of Valuators.

Mode of ascertaining Net Value.

We ascertained the gross value by the process mentioned before: we deducted 3*s.* per acre for county-cess; then the cost of keeping the farms and houses in repair: did not calculate insurance on farm-houses: deducted the poor-rate at 10*d.* in the pound. These were the only deductions.

The rent-charge we deducted from the gross value, though no specification of its amount appears. We deducted 1*s.* 2*d.* per acre for that; 10*d.* in the pound for the poor-rates; that at nearly 10*d.* per acre, because the rent averages 1*l.* per acre.

Valuation of Houses in Towns; different principle adopted.

In valuing houses in towns they valued them differently from farms. Inquired the rent paid in cases where it was recently let, and adopted the value so obtained as a standard in other cases. Considered the letting valued of houses a fair test; but do not consider it so in farms, on account of competition.

Reasons for adopting it.

Think that if the farmers paid for labour they would lose by land; but having their own families to work they can live, but not in the way described before. They generally have nothing but potatoes in summer.

In one townland of 400 acres the farms were from 10 to 40 acres, and there was not one quart of milk on the whole: that was in summer. Those who have cows generally sell the produce. In general they have nothing but potatoes for themselves and family. Would not consider the rent paid by tenants living in that way a fair test of the value.

In houses the rent is a fair test, because there is not so much competition.

Do not think the valuation of Birr higher than the rest: think the valuation of the whole Union is uniform. Have not valued lands for private persons. Mr. Abbott valued land in 1833 under tithe composition: adopted the same scale in valuing on that occasion. Valued then in Sligo, and Leitrim, and County Down, about 65,000 acres altogether. Did not consider the tenant bound to follow any particular mode of tillage.

Never inquired whether tenants had registered.

In framing the scale of prices they calculated the average of the last five years in this district.

The scale of wages adopted is that usually paid here, except that the horse could be hired for the whole year at 6*d.* a-day less. In general the farms here are tillage: they only graze what they require for their own use. In valuing woods we valued them at what the land would set for if they were not. Had no opportunity of seeing Griffith's valuation.

This is the only valuation in this county but the tithe composition.

The valuation took up ten months.

William Justin O'Driscoll, Esq., elected Guardian for Birr, chairman of the valuation committee.

Mode of proceeding with the Valuation adopted by the Committee.

Considered the most desirable mode of proceeding with the valuation, and thought the best way was to select a particular division to attend to particularly, in order that every tenement should be carefully revised by the committee.

Birr was selected for that purpose, in order to establish a scale for the valuators in valuing the other divisions.

The valuation in Birr, as it proceeded, was submitted to the committee at each meeting, once a fortnight, and they accurately investigated the value set on each tenement.

Alterations suggested by Guardians.

And in the valuation of Birr we selected particular tenements as standards, and judged of the value of others by comparison with those. We frequently suggested alterations to the valuators, which we adopted by them in all instances that I remember; but there may have been some in which our suggestions were not adopted.

Tendency to lower Valuation.

Some tenements were raised and others lowered; the general tendency was to lower. The alterations suggested were not many; but in the majority of cases the alterations were lowering the value.

One Guardian objected to the valuation of Fortal as being too low; witness suggested as a proper test to select, that a gentleman who had valued that townland under a commission issued by the Court of Chancery, and who was extensively engaged in dealing with land as land-agent, should walk over the land; and he did so, and affirmed the valuation. The committee submitted the valuation of Birr, when complete, to the General Board, which was approved of by them.

Instructions given to Valuators.

Witness gave instructions to the valuators before they commenced. These instructions were to attend carefully to the letter and spirit of the Commissioners' orders, as contained in the note, No. 7, 25th March, 1839, that they were not to receive instructions from individual Guardians any value, or permit themselves to be coerced by the Board where the wishes of the Board appeared contrary to their own notions of the propriety of their valuation, and to disregard any calculation as to the respective interests that might be influenced by their valuation, and I had over the memorandum, and in the course of the valuation of Birr, tested by the valuation of particular tenements as their construction of the memorandum on rating.

The valuators explained to the committee the principle on which the valuation proceeded, who approved of the same, but in some cases the results were not approved of. When Birr was finished, witness thought the valuators swerved from the scale laid down by them as they proceeded, as they lowered the value of the land in my opinion. A special meeting was called to consider it.

Mr. Heenan, elected Guardian, undertook to prove that the valuators had lowered the value; the subject was discussed; some of the Guardians objected to raising the value of the other divisions which had been valued, namely, Kennitty and Litter, and proposed to lower

the value of Birr, but the valuation committee refused to alter it; but no alteration was made in the valuations of Kennitty and Litter.

As the valuation progressed, alterations were suggested by the Guardians of each division; those alterations were in almost all instances to lower the value; the general tendency and disposition was to lower the value; each electoral division, as valued, was submitted to the committee; it was not examined with the same minuteness as that of Birr, but they went through it as minutely as they could; the Guardians having local knowledge suggested alterations, and those were discussed, and in some cases adopted; but in some cases the valuators refused to adopt them; those alterations were to lower the value.

Tendency to lower Value.

The attendance of the Guardians for the committee was very lax; and even when the valuation of a particular division was under consideration, the Guardians would not attend, and the committee was obliged to adjourn the consideration.

The valuators informed the committee of the manner in which they valued the lands by selecting models, and the committee approved of the same.

Thinks the scale of prices adopted by them was about the average of the last five years; and the scale of wages is about what is paid in this country.

The usual mode of tenure is from year to year; leases do not prevail in farms of from 7 to 12 acres; as to the large farms, they are generally held for lives and years; those leases are old leases; the tendency is not to give leases.

Paucity of Leases.

Tendency not to grant them.

Witness does not think the non-existence of leases has lowered the rents. Thinks that farmers will give as high rents for tenancies from year to year, and the lands held so are let higher than those for which leases exist. Thinks that is on account of the great competition, and the farm held is generally larger.

The valuation of Birr division was higher than the rest, because of the proximity of the lands to the town; and he instructed the valuators to take into account the proximity to towns, and also proximity to roads.

Birr valued higher than the other Divisions.

In valuing Birr, selected particular tenements; inquired the rent paid; the rent was in most cases no criterion of the value; and considered what the tenement would let for to a yearly tenant in its then condition; those tenements were houses. Birr consists of two half-parishes, the town consisting of houses, and the other of lands, and they were valued separately. Deducted the insurance at the rates in ordinary cases; the allowance for repairs valued according to the condition of the house.

Mode of valuing Houses in the Town.

In valuing farms, considered not what it would actually set for in the market, because competition raises the amount that would be given for it above its reasonable value; in houses the same competition does not exist; there are several houses in the town unlet for some time, but no spot of ground would remain unoccupied for an hour.

Reasons why different Standards adopted.

As to farms, we adopted the same test as that described by the valuators. The value so obtained was in almost every instance lower than the rent paid; thinks it is in general one-third lower. Thinks that the difference between the rent and the value is not occasioned by the prices being lower than the scale adopted, or produce greater; but because the farmers do not get a remuneration for their labour at the rates specified. Is long acquainted with land, and thinks the value set on the tenements selected a fair and reasonable value; but thinks the valuation of the other divisions is lower in proportion. Compared every other tenement with the one selected; selected one in each townland, and compared every other in that townland with that, and as the quantity of the soil appeared better or worse the value. In some cases valued houses separately from the land; in those cases where the house appeared to the value of the farm.

Valuation lower than the Rent.

Divided farms into sections, according to the quantity, and put distinct values on each particular quantity of soil, and then divided the gross amount by the quantity.

The committee did not inspect the tenements themselves, because they all knew the locality well.

The valuation of Birr was generally approved of.

APPENDIX C.

RETURN containing NAMES of VOTERS; QUANTITY of LAND; and AMOUNT of NET ANNUAL VALUE.

Name of Voter and date of Registry.	Barony.	Townland.	Quantity of Land. A. R. P.	Amount of Net Value. £. *s.* *d.*	OBSERVATIONS.
1833 John Meade	Clonlisk	Ballyegan	12 0 0	9 0 0	
„ Thomas Pease	Ditto	Ditto	12 0 0	9 0 0	
„ Michael Read	Ditto	Ditto	6 0 0	4 10 0	
The name in the Poor Law books is James Read.					
„ David Dunne	Ditto	Upper Carragh	8 0 0	6 0 0	
„ Francis Carty	Garrycastle	Banagher	House	3 10 0	
„ George Ellis	Ditto	Gallar	6 0 0	6 9 0	
„ James Graham	Ditto	Ditto	4 2 0	8 5 0	
„ Patrick Gilligan	Ditto	Terrane	7 3 0	4 10 0	
„ John Killeen	Ditto	Lavaghbey	10 2 0	7 17 6	
„ Denis Martin	Ditto	Cahlenane	5 3 17	4 6 4	
„ Patrick Martin	Ditto	Ditto	7 3 34	5 19 8	
„ William Martin „ John Martin These two are put down in the Poor Law books as joint occupiers of the same tenement.	Ditto	Ditto	11 2 34	8 13 0	
1834 James Brag	Ballybritt	Castletown	6 3 0	6 0 0	
„ Patrick Carrol	Ditto	Monehany	9 0 0	8 0 0	
„ Michael Kelly	Ditto	Cruckhill Rocks	18 3 0	21 0 0	
„ William Reade	Garrycastle	Parsonstown	House	21 6 0	
„ John Shielas	Ditto	Ditto	House	40 0 0	
„ Thomas Sylvester	Ditto	Ditto	House	12 0 0	
„ John Camon	Ballybay	Frankford	7 2 0	18 17 6	
„ James Mooney	Ditto	Ditto	6 0 0	6 0 0	
„ John Coffee	Garrycastle	Knagusduff	15 1 0	12 2 0	
„ James Hardy	Ditto	Lubra	56 0 0	34 4 0	
„ Robert Learson	Ditto	Marmon bridge	17 1 14	23 15 0	
„ Thomas Leale	Ditto	Annaghmore	29 1 8	50 13 6	
„ Patrick Dowling	Clonlisk	Ballyegan	4 2 10	2 15 0	
„ Harry Glinn	Ditto	Ditto	12 0 0	9 0 0	
1835 Willian Coleburne	Ballybritt	Cree	10 0 0	10 5 0	20 out of 31 in 1833 and 1834, up to February, 1835, under £10.
„ James Coleburn	Ditto	Ditto	88 0 0	79 16 0	
1836 Michael Flynn	Ditto	Clonlee	32 0 0	14 16 3	
„ John Mooney	Ditto	Amghagurly	10 0 0	9 5 0	
„ Thomas Purcell	Ditto	Ditto	15 0 0	10 15 3	
„ John Warburton	Ditto	Cruckle	8 0 0	40 0 0	
„ Thomas Brereton	Clonlisk	Bonecor	36 2 0	25 15 0	
„ Patrick Cooke	Garrycastle	Banagher	House	6 0 0	
„ Patrick Coughlan	Ditto	Carrig	42 0 0	31 10 0	
„ Peter Callaghan	Ditto	Moystown	Mill	60 0 0	
1837 Thomas Cash	Ditto	Bullyoora	18 0 0	13 12 0	
„ James Crow	Ditto	Clougowna	25 2 0	17 16 0	
1836 Patrick Deeham	Ditto	Currig	22 0 0	17 12 0	
„ James Devery, sen.	Diito	Belmount	53 0 0	47 14 0	
„ Daniel Daly	Ditto	Ballyard	17 3 20	11 12 6	
1837 Charles Devery	Ditto	Clonfaulough	77 1 30	46 10 0	
1836 Patrick Egan	Ditto	Boherfaddu			
„ Owen Egan	Ditto	Straduff	38 2 25	31 0 0	
„ James Egan	Ditto	Ditto			
„ John Egan	Ditto	Ditto			
„ John Egan	Ditto	Clonfaulough	54 2 35	38 6 0	
1837 Loughlin Egan	Ditto	Straduff	43 3 20	39 10 0	
„ Frank Egan	Ditto	Clonfaulough	24 0 0	14 8 0	
1836 James Garapy	Ditto	Carrig	66 0 0	49 10 0	
„ Michael Garrahy	Ditto	Ditto	28 0 0	21 0 0	
„ Luke M'Redmond	Ballyboy	Ballydrennan	61 0 0½	49 4 0	
„ Mich. Nowlan, 2nd April	Ditto	Ballyboy	4 0 0	7 0 0	
„ John Power	Ditto	Bronghall	42 0 20	42 0 6	
„ Bryan Rigney	Ditto	Knockhill	10 3 0	6 12 0	
„ William Ready	Ditto	Ditto, *alias* Ballyboy	6 0 0	8 8 0	
„ John Savage	Ditto	Ballyboy	5 3 0	5 15 0	
„ John Houry	Clonlisk	Ballyadden	12 2 8	6 5 0	
„ Michael M'Daniel	Ditto	Ditto	10 1 0	5 5 0	
„ William Bulfin	Eglish	Carrigeen	24 0 0	18 0 0	
„ James Mellsop	Ditto	Woodfield	14 3 34	15 15 4	
„ George Shaw	Ditto	Dowris	9 0 0	6 15 0	

Name of Voter and date of Registry.	Barony.	Townland.	Quantity of Land. A. R. P.	Amount of Net Value. £. s. d.	Observations.
1836 Patrick Bryan . . .	Garrycastle .	Corrocollan .	127 3 32	134 7 0	
,, John Bryan. . . .	Ditto . . .	Ditto . . .			
1837 John Bird	Ditto . . .	Bannaher .	House .	25 0 0	
,, John Briscoe, jun. . .	Ditto . . .	Ditto . . .	House .	25 0 0	
1836 Thomas Corcoran . .	Ditto . . .	Lemonoghan .	136 1 35	109 3 6	
,, Kieran Conran . . .	Ditto . . .	Lakefield . .	9 0 0	4 0 0	
1837 John Guinan . . .	Ditto . . .	Clongowna .	28 2 0	22 16 0	
1836 James Harrington . .	Ditto . . .	Lemonoghan	38 2 15	28 17 0	
1837 Thady Horan . . .	Ditto . . .	Clonfairlough	41 3 0	27 2 9	
,, John Kelly	Ditto . . .	Lakfield . .	22 1 5	19 0 0	
,, John Charles Kelly . .	Ditto . . .	Athlone .	40 2 0	26 6 6	
1836 Francis Molloy . . .	Ditto . . .	Banagher .	House .	30 0 0	
1834 Patrick Bourchier . .	Tully . . .	Barae . . .	19 2 0	8 0 0	
,, Patrick Burke . . .	Ditto . . .	Summerhill .	20 0 0	11 15 0	
,, John Bowels . . .	Ditto . . .	Glandree . .	25 0 0	10 10 0	
,, Patrick Considine . .	Ditto . . .	Belkellypordon	21 0 0	4 2 0	
,, Andrew Collinan . .	Ditto . . .	Ballyhurley .	9 3 0	2 0 0	
,, Mathew M'Inerheny .	Ditto . . .	Clonduna .	90 3 0	32 16 0	
He holds in common with five others.					
1836 James Derman . . .	Ditto . . .	Foolagh . .	75 2 0	52 17 0	
This man is put down in the books of the Union as occupying, with 20 others, the farm, the contents and nature of which are given in the other columns.					
,, Bryan Horan . . .	Ditto . . .	. .			
This man is one of those who occupy jointly with James Derman, 1836.					
,, John Kennedy . . .	Ditto . . .	. .			
Same remark applies to him.					
,, Peter Maukens . . .	Ditto . . .	Ballinashragn	10 9 0	7 13 0	
,, Thomas Seale . . .	Ditto . . .	Banagher .	House .	16 0 0	
,, William M'Henry . .	Ballybritt .	Birr . . .	House .	10 0 0	
,, John Dunne	Ballybag . .	Ballybag . .	House & 5 2 0	4 10 0	
,, John Grogan	Ditto . . .	Knockhill .	8 1 35	6 7 0	
,, William Bulfin . . .	Eglish . .	Carngeen . .	24 0 0	18 0 0	
,, James Mellsopp . . .	Ditto . . .	Keltimoney .	14 3 34	15 15 4	
,, Thomas Shaw . . .	Ditto . . .	Downs . .	9 0 0	8 15 0	53 up to Feb. 1837;
1837 William Boland . . .	Ballybritt . .	Cumber . .	28 2 0	25 13 0	14 under £10.
,, Andrew Boland . . .	Ditto . . .	Ditto . . .	28 2 0	25 13 0	
,, George Barber . . .	Ditto . . .	Dromagle .	19 0 0	12 5 0	
,, William Delahunty . .	Ditto . . .	Birr . . .	House .	10 0 0	
,, John Madden	Ditto . . .	Clonlee . .	55 0 0	57 15 0	
,, Denis Rigney . . .	Ditto . . .	Cumber . .	15 0 0	13 10 0	
,, William Rigney . . .	Ditto . . .	Ditto . . ,	15 0 0	13 10 0	
,, Thomas Smallman . .	Ditto . . .	Birr . . .	House .	30 0 0	
,, Andrew Dooly . . .	Ditto . . .	. .	105 2 0	95 0 0	
This man is joint occupier with two others.					
,, John Cleary	Ditto . . .	Broughall .	11 2 0	10 7 0	
,, Francis Feignery . .	Ditto . . .	Kilnagall .	14 0 0	14 0 0	
,, Drought Haslam. . .	Ditto . . .	Ballincloghan	12 0 0	10 16 0	
,, Rev. Walter Lynch . .	Ditto . . .	Frankford .	House .	18 0 0	
,, Oliver Young . . .	Ditto . . .	Loganiskey .	5 2 0	3 17 0	
,, Michael Cusack . . .	Garrycastle .	Ballyshiel .	40 0 0	34 0 0	
This man is put down in the books as occupying jointly with another.					
,, Thomas Gurnan . . .	Ditto . . .	Lemonaghan .			
This man's name does not appear in the books, but several tenements are rated in the names of different occupiers, with the addition of the words "and company."					
,, Daniel Moran . . .	Ditto . . .	Straduff . .	38 1 20	30 14 0	
,, Thomas Moran . . .	Ditto . . .	Ditto . . .	44 0 27	39 15 0	
These two tenements are rated, the former in the name of Michael Moran and Co., the second in the name of Thomas Moran and Co. They occupy in common.					

Name of Voter and Date of Registry.	Barony.	Townland.	Quantity of Land.			Amount of Net Value.			Observations.
			A.	R.	P.	£.	*s.*	*d.*	
1838 William Egan . . .	Garycastle .	Straduff.							
,, John Egan	Ditto . . .	Ditto . . .							
These tenements appear in the books of the Union as in the occupation of persons of the name of Egan, the quantities and values of which are specified above. The first is rated in the name of John Egan and Co.; the second in the name of William Egan and Co.; and the third in the name of Widow Egan and Co.									
1837 Stephen Collins . . .	Ditto . . .	Resina . .	18	1	4	10	19	0	
,, Thomas Claffey . . .	Ditto . . .	Clonbonnin .	19	0	0	11	8	0	
Jointly with two others.									
,, With same persons . .	. .	. . .	18	0	0	9	18	0	
,, Separately	. .	. .	9	0	0	5	8	0	
This man's name appears three times in the books as occupying parts of same townland.									
,, John Cusack	Ditto . . .	Killowny .	19	0	0	19	0	0	
,, Thomas Daly . . .	Ditto . . .	Boalakeel .	12	1	28	9	18	0	
,, Lawrence Daly . . .	Ditto . . .	Grogan . .	2	0	0	2	0	0	
,, James Donnellan . .	Ditto . . .	Brackagh .							
This townland does not appear in the books of the Union.									
,, Daniel Egan	Ditto . . .	Straduff . .	43	3	20	39	10	0	
,,	Ditto . . .	Ditto . . .	38	3	15	31	0	0	
,, Anthony Egan . . .	Ditto . . .	Gurteen . .							
,, Kyran Egan	Ditto . . .	Straduff . .							
1838 Thomas Egan . . .	Ditto . . .	Carrackull .	36	0	0	21	12	0	27 up to Feb. 1837; four of these under £10.
,, Thomas Egan . . .	Ditto . . .	Ditto . . .							
1839 Denis Killeen . . .	Ditto . . .	Banagher .	House .			12	0	0	
,, Thos. Egan	Ditto . . .	Straduff.							
,, Patrick Egan . . .	Ditto . . .	Lemonaghan.							
,, Thos. Egan	Ditto . . .	Ditto.							
All these tenements are rated in the name of Wm. Egan and Co., or of James Egan and Co., but the different quantities held by each are not stated.									
,, Edw. Flalling . . .	Ditto . . .	Grogan . .	House .			4	0	0	
,, Neal Glunan	Ditto . . .	Ballinshagh							
,, Thos. Harkett . . .	Ditto . . .	Rosfaraghan .	104	0	0	94	8	0	
,, Thos. Hamaffs . . .	Ditto . . .	Laccaghly .	34	1	0	27	8	0	
This tenement is put down as occupied by Thomas and Patrick Hamaffs									
,, Andrew Harrington . .	Ditto . . .	Lemonaghan.	43	3	5	32	17	0	
,, William Harrington . .	Ditto . . .	Ditto.							
This tenement is put down as occupied by Michael Harrington and Company.									
,, Michael Kennedy . .	Ditto . . .	Tumbea . .	28	0	0	16	16	0	
,, James Daly	Ditto . . .	Cookahunch .	28	1	30	28	9	0	
,, John Duffy	Ditto . . .	Banaghea .	House .			12	0	0	
,, Edward Dolan . . .	Ditto . . .	Ditto . . .	House .			8	0	0	
,, Patrick Dickan . . .	Ditto . . .	Tombeagh .	19	2	0	14	12	0	
,, Andrew Dickan . . .	Ditto . . .	Ditto . . .	19	2	0	14	12	0	
,, Owen Doorly . . .	Ditto . . .	Lemonaghan .	177	0	18	141	13	9	
,, John Doorly	Ditto . . .	Ditto.							
,, Owen Doorly . . .	Ditto . . .	Ditto.							
This tenement is occupied by three men in common, and rated in the name of Owen Doorly and Co.									
,, John Denery . . .	Ditto . . .	Turaghaler .	19	0	0	19	0	0	
,, Michael Egan . . .	Ditto . . .	Ditto . . .	62	2	20	40	14	0	
This tenement is rated in the name of Wm. Egan and Co., and is held in common.									
,, John Boland	Ditto . . .	Terrawn . .	10	0	0	5	0	0	

Name of Voter and Date of Registry.	Barony.	Townland.	Quantity of Land.	Amount of Net Value.	Observations.
			A. R. P.	£. s. d.	
1839 John Bagle	Garrycastle	Banagher.	House .	26 0 0	
„ Michael Collins	Ditto	Ditto	House .	3 0 0	
„ Bernard Callaghan	Ditto	Camastown	66 1 10	66 6 3	
„ James Coakley	Ditto	Clumner	17 3 0	17 15 0	
„ Francis Carty	Ditto	Banagher.	House .	4 0 0	
„ Daniel Curlahan	Ditto	Cogran	65 1 22	77 8 0	
„ James Carty	Ditto	Banagher.	10 3 0	42 5 0	
„ Bryan Carroll This tenement is put down in the books as occupied by several.	Ditto	Lemonaghan	61 2 25	40 1 6	
„ Michael Corcoran This tenement is rated in the name of John Corcoran and Co.; number of occupiers not stated.	Ditto	Ditto	136 1 35	109 3 6	
„ James Carroll This man's name does not appear on the books; he is supposed to hold jointly with others.	Ditto	Ditto.			
„ James Coragan	Ditto	The Burrows.	8 0 0	5 12 0	
„ William Ferghery	Ballyboy	Hermitage	32 1 0	33 17 3	
1840 Henry Glynn	Ditto	Ballyegan	12 0 0	9 0 0	
1839 Patrick Kilmartin	Ditto	Frankford	House .	12 0 0	
„ Daniel Mahon	Ditto	Ditto	House .	10 0 0	
„ Thos. Rigney	Ditto	Knockhill	13 0 0	9 15 0	
„ James Clanan	Clonhill	Ballyeaden	12 2 0	6 5 0	
„ John Meade	Ditto	Ballyegan	12 0 0	9 0 0	
„ John Fynan	Ditto	Ditto	12 0 0	9 0 0	
1840 John Cavanagh	Eglish	Knockbarron	13 0 0	5 4 0	
Same person	Ditto	Ditto	30 1 30	15 4 0	
1839 Patrick Dooly	Ditto	Russell's Pen	26 1 18	19 15 6	
1840 Peter Dunacan	Ditto	Clondalla	13 0 0	11 14 0	
„ John Demire	Ditto	Ballinroe	11 0 0	7 3 0	
Arthur Demire	Ditto	Killgon	38 0 0	32 0 0	
„ This man is rated for the two tenements, the values and quantities of which are given, as holding in company with others.	Ditto	Ditto	9 3 0	7 16 0	
„ Charles Ferry	Clonhill	Lithus	76 3 0	76 15 0	
„ Walter Flynn	Ditto	Curragh	37 1 36	26 4 0	
„ John Gorman This man is put down in the books as occupying jointly with two others not named.	Ditto	Cullawn	22 0 0	19 16 0	
„ Patrick Keating	Ditto	Clondalla	36 0 0	36 0 0	
„ Thomas Kelly	Ditto	Ditto	12 0 0	12 0 0	
„ Michael Kelly	Ditto	Ballykealy	44 0 0	33 0 0	
„	Ditto	Ditto	15 0 25	11 7 3	
1839 Arthur Murphy	Ditto	Biddyford	17 0 0	11 18 0	
„ Daniel Molloy	Ditto	Thomastown	11 1 0	11 5 0	
„ Hugh Mulrooney	Ditto	Loughall	96 3 18	53 5 6	
„ Patrick Mulrooney	Ditto	Curragh	52 0 0	31 4 0	
„ John Mulrooney	Ditto	Ballinroe	36 1 18	18 4 0	
„ John Rohan	Ditto	Turnecross	6 0 0	5 8 0	
1840 John Reid	Ditto	Cullaun	10 0 0	8 0 0	
1839 Wm. Whitfield This man is rated, and with four others as joint occupiers.	Ditto	Curraghmore	42 0 0	37 16 0	
„ John Galwin	Ballyboy	Castlewood	15 3 0	9 12 6	
„ William Johnson	Ditto	Frankford	House .	15 0 0	
„ Matthew Larkin	Ditto	Ditto	House .	2 10 0	
„ John M'Redmond	Ditto	Knockhill	18 3 0	14 1 3	
„ Thomas M'Cormick	Ditto	Frankford	11 2 0	18 15 0	
„ Martin Poland	Ditto	Knockhill	35 0 0	22 15 0	
„ Thomas Parner	Ditto	Castlewood	39 9 20	39 12 6	
„ William Rennahan	Ditto	Fox Glen	16 3 20	13 11 0	
„ Thady Ready	Ditto	Ballyboy	5 2 20	9 17 0	
„ John Corcoran	Eglish	Mornastown	60 0 0	66 0 0	
„ Thomas Corcoran	Ditto	Russell's Pen.	36 3 17	33 3 6	
„ Patrick Corcoran	Ditto	Killubrett	70 2 24	67 2 0	
„ Daniel Carry	Ballybrath	Ballyshane	47 0 0	51 14 0	

Name of Voter and Date of Registry.	Barony.	Townland.	Quantity of Land.			Amount of Net Value.			Observations.
			A.	R.	P.	£.	*s.*	*d.*	
1839 William Carry	Ballybrath	Lismooney	32	3	0	26	4	0	
„ Patrick Brock	Ballyboy	Castlewood	14	0	0	13	12	0	
„ John Brock	Ditto	Ditto	24	2	0	22	1	0	
„ John Caman	Ditto	Frankford	7	2	0	16	17	6	
„ John Colohoun	Ditto	Ditto	3	2	0	1	18	0	
„ Daniel Claffy	Ditto	Castlewood	41	3	30	46	2	0	
„ Michael Cleary	Ditto	Ditto	40	0	0	40	0	0	
„ Michael Carroll	Ditto	Ditto	22	0	0	19	16	0	
„ Denis Dooly, sen.	Ditto	Ditto	50	0	0	45	0	0	
„ Edward Dooly	Ditto	Ditto	56	0	0	50	8	0	
„ Patrick Dooly, sen.	Ditto	Ditto	28	0	0	25	4	0	
„ Denis Dooly, jun.	Ditto	Ditto	28	0	0	25	4	0	
1839 Edward Egan This tenement is rated in the names of Edward Egan and Co.; the names of all other occupiers not stated.	Garrycastle	Clonfaulough	54	2	35	38	6	0	
„ Michael Egan	Ditto	Clonoughey	70	3	0	56	12	0	
„ Peter Farley	Ditto	Merrane	17	0	0	10	0	0	
„ Thomas Gunning Rated as in the occupation of several members not stated.	Ditto	Clonaclara	38	2	32	31	2	0	
„ Owen Gilligan Same remark as before.	Ditto	Naggus	16	0	0	12	0	0	
„ Owen Hennesy Same remark as preceding.	Ditto	Ditto	11	0	0	9	5	0	
„ William Grogan	Eglish	Killyon	21	0	0	21	0	0	
„ Patrick Kirwan	Ditto	Ditto	19	0	0	19	0	0	
„ Roger Mahon	Ditto	Lisduff	44	1	0	32	11	0	
„ Patrick Mahon	Ditto	Ditto	44	2	0	37	14	6	
„ Michael Purcell	Ditto	Killyon	21	1	3	14	17	6	
„ Francis Whitfield	Ditto	Curraghmore	13	3	0	13	15	0	
1838 Thomas Coughlan	Garrycastle	Naggus	10	0	0	7	10	0	
1839 James Carroll	Ditto	Terrawn	15	0	0	7	10	0	
„ John Crom	Ditto	Ballyvord	14	0	0	13	10	0	
„ James Donnellan	Ditto	Coolnehinch	19	0	0	14	15	0	
„ Michael Doulan	Ditto	Naggus	9	3	0	7	16	0	
„ Michael Denny	Ditto	Ditto	11	3	0	9	9	0	
„ Stephen Duffy	Ditto	Clonaclara	28	3	22	14	15	0	
„ John Hennesy	Ditto	Terrane	18	0	0	11	12	0	
„ Daniel Kelly	Ditto	Lakefield	37	0	0	33	6	0	
„ Daniel L'Estrange	Ditto	Ballysheal	63	3	0	51	0	0	
„ Patrick Moore	Ditto	Terrane	17	1	24	13	0	0	
1838 James Ryan	Ditto	Kildolhan	17	0	0	12	5	0	
1839 Michael Rigney	Ditto	Shannon harbour	House			5	0	0	
„ Thomas Ryan	Ditto	Ballysheal	10	0	0	8	0	0	
„ John Lawles	Ditto	Parke	80	0	0	56	0	0	
„ Patrick Larkin	Ditto	Lower Newtown	25	0	0	16	5	0	
„ James Larkin	Ditto	Banagher	20	1	11	30	9	0	
„ Patrick Madden	Ditto	Ditto	House			8	0	0	
„ Thomas Madden	Ditto	Ditto	House			5	0	0	
„ James M'Shea	Ditto	Castlerea	7	1	25	6	13	3	
„ John Madden	Ditto	Banagher	House			5	0	0	
„ John Martin This tenement is rated in the names of John and William Martin.	Ditto	Capplenane	11	2	34	8	13	0	
„ Denis Martin	Ditto	Ditto	5	3	17	4	6	6	
„ Patrick Martin	Ditto	Ditto	7	3	34	5	19	8	
1840 Michael Moran This tenement is rated as in the occupation of Michael Moran and Co.	Ditto	Straduff	38	1	20	30	14	0	
„ Hugh M'Cullen	Ditto	Knoggarduff	11	0	0	9	18	0	
1839 Edward Ryan	Ditto	The Burrows	8	0	0	5	12	0	
„ John Sherlock	Ditto	Milltown	100	0	0	90	0	0	
„ Patrick White	Ditto	Clonkeenogue	52	3	0	58	0	0	
1840 Edward Bermingham	Ballybritt	Clonlee	5	2	32	4	5	6	
„ Patrick Boland	Ditto	Ditto	12	1	33	7	9	6	
„ Edward Cunningham	Ditto	Ditto	19	1	0	14	8	9	
„ John Neilor	Ditto	Ditto	12	1	33	7	9	6	
„ John Quagan The name in the books of the Union is William Quagan, but the tenement is the same.	Ditto	Ditto	13	0	0	7	16	0	

Name of Voter and Date of Registry.	Barony.	Townland.	Quantity of Land.	Amount of Net Value.	Observations.
			A. R. P.	£. s. d.	
1840 Michael M'Redmond .	Ballybritt . .	Cadamstown .	53 1 9	48 0 0	
„ Peter M'Redmond . .	Ditto . . .	Ditto . . .	53 1 9	48 0 0	
„ Thomas Woods . . .	Ditto . . .	Parsonstown .	House .	28 0 0	137 in 1839 and 1840.
1837 Patrick Manion . . .	Garrycastle .	Tadden . . .	11 0 0	8 5 0	
„ Bryan Manion . . .	Ditto . . .	Ditto . . .	11 0 0	8 8 9	
„ James M'Keon * } „ William M'Keon* } . .	Ditto . . .	Rosenagh . .	78 0 25	70 7 0	

* These are joint occupiers.

APPENDIX D.—Part 1.

Summary.

APPENDIX D. Part 2.

Area and Population.

Electoral Divisions.	To £5.	£5 to £10.	£10 to £15.	£15 to £20.	£20 to £30.	£30 to £40.	£40 to £50.	£50 to £60.	£60 to £80.	£80 to £100.	Over £100.	Area in Statute Acres.	Population according to Census of 1831.
Durrow . . .	122	43	45	19	16	8	4	8	14	4	12	10,852	3,395
Kilcoleman . .	107	55	18	5	7	7	5	2	4	5	..	6,652	9,617
Loughkeen . .	176	42	21	14	23	15	6	6	1	3	8	8,099	2,691
Drumcullen . .	143	62	33	25	28	21	6	4	7	2	8	7,100	3,113
Litter	40	17	7	7	1	6	3	3	5	1	7	2,915	1,000
Lierkierans . .	83	22	13	6	10	8	5	2	4	4	3	4,840	1,280
Lemanahan . .	184	63	56	24	31	15	8	4	6	3	9	18,690	5,787
Kinnity . . .	115	69	23	10	22	8	8	5	4	3	7	6,719	2,567
Lorha . . .	152	85	41	29	25	9	4	4	3	5	13	12,958	3,995
Shannon Bridge .	135	77	32	25	29	20	7	5	2	2	1	6,000	4,424
Aglisheloghane .	100	46	19	19	13	5	3	2	1	2	1	3,690	1,961
Tisarin . . .	87	49	22	8	19	3	4	1	3	1	4	4,000	2,032
Uskane . . .	77	35	24	8	15	8	3	1	2	1	4	5,790	1,459
Ballingarry . .	101	37	11	7	6	4	2	2	1	2	10	5,791	1,634
Birr	1137	187	101	44	56	35	22	3	3	3	8	6,063	9,617
Shannon Harbour	333	112	38	25	31	10	7	6	10	2	6	16,313	5,021
Banagher . .	487	120	19	55	30	13	6	5	5	3	2	3,700	4,721
Frankford . .	257	49	123	28	25	9	17	7	6	3	9	8,861	4,135
Lusmagh . .	113	48	9	7	12	8	2	5	4	1	6	4,436	3,420
Eglish . . .	327	69	32	21	13	7	2	2	4	1	6	4,032	3,290
Ferbane . .	258	106	46	27	20	13	6	2	4	1	6	2,639	3,555
	5234	1393	733	373	432	202	130	79	93	51	130	150,240	71,136

REPORT—LURGAN.

Lurgan.

THE Union of Lurgan occupies a district, the centre of which is nearly at the point where the three counties of Antrim, Armagh, and Down meet. Portions of all those counties lie within the Union.

Nineteen electoral divisions.

The Union contains 19 electoral divisions, of which nine lie entirely within the county Armagh, three in the county Antrim, six in the county Down, and the remaining one partly in the county Down and partly in the county Armagh.

Twenty-five elected guardians. Four ex-officio guardians.

The first election of guardians took place on the 22nd February, 1839. The number of elected guardians is 25. There are only four ex-officio guardians, that being the whole number of magistrates resident within the Union.—(Extracts Minute Book, Appendix A, p. 42.)

The Board of Guardians having ascertained, by inquiry, that none of the existing valuations would be sufficient for the purpose of the Poor Law, on the 8th March, 1839, resolved on making a new valuation of the property within the Union.—(Extracts Minute Book. Appendix A, p. 42.)

Valuation Committees.

The Board subsequently appointed committees from time to time for the purpose of making arrangements with valuators, and inspecting the progress of the valuation.

Valuators appointed.

On the 6th July, 1839, Mr. Whiteside and Mr. Sutton were appointed valuators. Mr. Sutton afterwards gave up the appointment in consequence of ill health, and the Union was valued by Mr. Whiteside alone, with some assistance from a Mr. Shane, who was employed by Mr. Whiteside himself as his assistant.

Qualifications of valuator.

Mr. Whiteside is a resident within the Union, and had been employed by several landlords to make private valuations of their own properties. He was acquainted with many people in the Union, and was known to many of the guardians as a rural surveyor. On the whole, there appears to have been a disposition to prefer him to others whose professional pretensions were higher.

Throughout the proceedings of the guardians with regard to making the valuation and the appointment of valuators, they appear to have shown a very natural desire to avoid expense to the Union.

Assistant valuator.

Mr. Shane, who was employed by Mr. Whiteside as his assistant, had not been employed as a valuator on any former occasion. Mr. Whiteside gave the following information respecting him:—He was an excellent farmer and a pretty good judge of land; but he, Mr. Whiteside, had to instruct him as to value. They went together until he found Mr. Shane competent to value. They then went over different parts of the land. He, Mr. Whiteside, kept near Mr. Shane, so that he might be able to go over the land and verify his valuation, until he found him competent to value. They then took different districts. Mr. Shane valued three electoral districts by himself. He, Mr. Whiteside, valued 11 divisions by himself, and five divisions were partly valued by Mr. Shane and partly by Mr. Whiteside.—(Evidence of James Whiteside, Appendix B, p. 44.)

Documents furnished to valuator.

The valuator was supplied with the following books and documents, but made no use of them for the purpose of ascertaining value.

1. The Tithe books.
2. Landlords' maps in some cases.
3. County Cess Applotters' books.
4. Maps of the Ordnance Survey.
5. Griffiths's Valuation.
6. Griffiths's Instructions to Valuators.
7. Landlords' leases in some cases.

Use made of documents.

The extent to which he made use of each of these documents will be found stated at length in his evidence—(Appendix B, p. 43.) It appears that he made use of those documents generally for the purpose of ascertaining the number of acres in the possession of each occupier, but he made no use of any of them for the purpose of ascertaining value, and never referred to them for that purpose. He states, that he "never made it his business to inquire the rent; he was quite careless as to the amount of it, and when he learned it he never made the slightest alteration in his valuation. Could take his oath he always relied on his own judgment and not either on the rent or Griffiths's Valuation."—(Evidence of James Whiteside, Appendix B, p. 43.)

Construction of Poor Relief Act adopted by valuator.

The construction put by the valuator upon the instructions given him was, to make a valuation of the tenements within the Union, assuming the value to be determined by the rent which a landlord ought to take as between landlord and tenant.

The valuator "did not make any calculation founded on the present price of produce,"—(Appendix B, p. 44,) but he founded his valuation on what he considered "a fair rent between landlord and tenant."—(Appendix B, p. 44.) And it will be collected from his evidence, that what he considered to be a fair rent between landlord and tenant was founded on a supposition of the gross produce being divided into the following parts:—

1. Interest on capital actually laid out in manure and improvement of the land.
2. Wages to the farmer himself at 1*s.* per day all the year round.
3. Wages to other members of his family (if they do the work) at the rate of 8*d.* a-day a piece. Thus, on a farm of 10 acres, he would allow to two persons (besides the farmer) wages at the rate of 8*d.* a-day a piece for six months; or, if the work be done by hired labourers, wages at the same rate, and for larger farms in proportion.—(Appendix B, p. 45.)

Lurgan.

4. Expenses of carting and ploughing at the rate of 2*s.* 6*d.* a-day for three months on a farm of 10 acres.—(Ibid. p. 45.)

5. Ten shillings an acre to lay by. This would be 5*l.* a-year on a farm of 10 English acres.—(Ibid. p. 45.)

6. Rent being the balance after deducting the foregoing items. (Ibid. p. 45.)

The following extracts from his evidence will explain the principle on which he proceeded:—

Reasonable remuneration to the tenant.

"Considers it reasonable remuneration to the tenant to have interest for his capital laid out, and regular wages for himself and family, (if they do the work,) and 10*s.* an English acre over and above to lay by; thinks the farmer is safe at that; that is, supposes him able to pay all outgoings for labour, &c., and to have interest for his capital and 10*s.* an English acre to lay by. Applies the same rule to a large farm and a small one; but in a large one there will be more capital laid out, and the interest, therefore, will be a more considerable item. Taking his valuation generally, and supposing the farm to be managed with economy, thinks that the above would hold good. Did not, in making the valuation, make an actual calculation founded on that principle; but, in estimating what is a fair rent between landlord and tenant, thinks that the above would be the result unless altered by circumstances."—(Appendix B, p. 45.)

"If an incoming tenant paid 10*l.* an English acre for a farm of 10 acres, would consider him entitled to have 10*s.* an English acre as interest on that 100*l.* so laid out, and also interest for any sums he should afterwards lay out in manure, and also remuneration for his own and his family's labour of horses, carts, &c."—(Appendix B, p. 45.)

The following would be proper outgoings for a farm of 10 acres:—"He would rate the man's (own) labour at 1*s.* a day the whole year round, and the rest of the family at 8*d.* a day, but not the whole year round. Supposing two persons besides the man himself would allow 8*d.* a-day a piece for six months, and for the labour of a horse and cart and ploughing would allow 2*s.* 6*d.* a-day for about three months."—(Appendix B, p. 45.)

Valuation founded on estimate of burden which landlord morally justified in imposing on tenant.

It will be perceived, that the foregoing mode of estimating the fair rent between landlord and tenant, however excellent in itself, and well adapted to enable a just and liberal landlord to ascertain at what rent he ought to let his property, is not at all founded on any estimate of the *market value* at which the land will let; but entirely upon a view, and probably a very just one, of the amount of the burden which a landlord is morally justified in imposing on his tenants.

Valuation equal to letting value supposing 10*l.* an acre to be paid as a fine.

But the valuator did not altogether lose sight of the market value of the land. The *test* which has certainly guided his valuation has been his own judgment of what is a fair rent between landlord and tenant, but he considers that his valuation may also be tested in a certain sense by the market value. He thinks that the rent which a solvent tenant would agree to pay, *supposing him on getting possession of the farm to pay* 10*l. an English acre for the good-will,* would also be a test which would be found to correspond with his valuation or nearly so.—(Appendix B, p. 45.)

Relation between "fair rent" and letting value. Tenant holding at a "fair rent" has an interest worth 10*l.* an English acre.

The following extracts will show what relation he considers to subsist between the *fair rent* and the market-letting value:—

He, the valuator, means by a *fair rent,* a fair rent between landlord and tenant.—(Evidence of James Whiteside, Appendix B, p. 44.) "Considers that a tenant ought to have an interest in the land to the amount of 10*l.* an English acre." In making the valuation he supposed that interest to be untouched. Means by 10*l.* an English acre, that if the tenant were leaving the farm to-morrow, he would get 10*l.* an English acre for his interest in the lease, if he had one, or for his good-will if he had not.—(Appendix B, Evidence of James Whiteside, p. 45.)

Rent which may be got from a solvent tenant not the test.

He never took as a test what land would bring if set up to be let at the highest rate that a solvent tenant would pay. "Considers that the tenant ought to have an interest in the land to the amount of 10*l.* an English acre."—(Appendix B, Evidence of James Whiteside, p. 45.) "Thinks that competition for land has raised the market-price of land above what a solvent tenant can afford to pay, reserving a proper remuneration for his time, labour, and capital."—(Appendix B, p. 45.)

In one portion of his evidence he says, that "the test of value he adopted was the rent which a solvent tenant would agree to pay supposing that he had to give 10*l.* an English acre for the purchase of the good-will. That would be above 16*l.* or 16*l.* 5*s.* the Irish acre."—(Ibid. p. 44.)

The above extract would indicate that he adopted that test to the exclusion of any consideration of what was the fair rent which, however, did not appear to be his meaning. "He took first what rent would be paid by a solvent tenant paying 10*l.* an English acre as *a purchase,* (of the good-will,) and then deducted *from that* a sum such as to reduce the rent to what he considers a landlord *ought to take,* as between landlord and tenant."—(Ibid. p. 45.)

Rent which a landlord ought to take is the test.

"10*l.* an English acre as a purchase" explained.

"Means by 10*l.* an English acre as a purchase, not what it (the good-will) would actually bring if set up to be sold, for that is raised by competition of persons wishing to have the land for the accommodation of its being near their own farms, but he means 10*l.* an English acre given as a reasonable sum."—(Ibid. p. 44.) "Means by 10*l.* an English acre the amount which might be obtained as a purchase from a prudent man and a solvent tenant fairly marketing for a farm."—(Ibid. p. 45.)

"Ten pounds an English acre is the lowest that a tenant ought always to have in his farm, but thinks, that between landlord and tenant, the tenant ought to have a higher interest than that."—(Ibid. p. 44.)

In making the valuation he always preserved an interest of 10*l.* an English acre to the tenant, of course he was to have his profit besides. Took the 10*l.* an English acre as the very lowest that the tenant ought to have under all circumstances.—(Ibid. p. 44.)

Lurgan.

Rack-rent not the test.

" He never so much as thought of looking at the rack-rent," (p. 44.) " He did not take the rack-rent at all." (p. 44.)

An inquiry into individual instances for the purpose of testing the application which the valuator had made of his own principles showed that his valuation (or what he considers the fair rent) was even below the rent paid on farms where the good-will sold for 10*l.* an acre.

Instances of valuation below rent where tenant had an interest worth 10*l.* an acre and upwards.

Thus speaking of the sums paid for the good-will of farms, he says (p. 44), " he knows instances in the neighbourhood of Aghalee of land sold at 20*l.* (*an English*) *acre*, which was paying about 27*s.* or 27*s.* 6*d.*"—(Appendix B, p. 44.)

On being asked what he had valued that land at it appeared that he had valued it only at 20*s.* or 21*s.* an English acre, although in fact it brought 27*s.* or 27*s.* 6*d.*, and 20*l.* an acre as a fine. He adds, that he " valued some land at 26*s.*, which was probably let at 27*s.* 6*d.*; that land would, if sold, bring more than 20*l.* an acre; it would bring from 20*l.* to 30*l.* an acre; and thinks that the purchaser could make his money of the land if he purchased it at that rate." He added, that " he thought the land above referred to, which was let at 27*s.* 6*d.*, and which had been valued by him at 20*s.* or 21*s.* would bring from 42*s.* to 45*s.* if set up to be let to the highest bidder;" and he " thought it would bring that from a solvent tenant." But he " never took as a test what land would bring if set up to be let at the highest rate that a solvent tenant would pay."—(Appendix B, p. 44.)

Land valued at 20*s.* or 21*s.* would bring 42*s.* to 45*s.* if set up to be let to the highest bidder.

The following are instances of the application of his test of value:—

" When Mr. Ford's lease of the Montiagh's estate ran out Lord Lurgan let it to the occupying tenants. They pay about 25*s.* (an English acre), and under. They are valued at 2*l.* downwards. Thinks they could easily get 10*l.* an (English) acre for their interest as a purchaser."—(Appendix B, p. 44.)

Land which would bring 2*l.* an acre rent and 10*l.* an acre fine valued at 27*s.* 6*d.* to 32*s.*

" There is land near Lurgan which would bring 10*l.* an English acre as a purchase, supposing it were leased at 2*l.* an English acre. Valued that land at from 27*s.* 6*d.* to 32*s.*"—(Appendix B, p. 44.)

" Some land near Lurgan would bring 10*l.* an English acre as a purchase, even if let at 2*l.* 10*s* an English acre; would value such land at 32*s.* to 37*s.*"—(Appendix B, p. 44.)

Reason of difference between rent and valuation.

The valuator being asked why in the first of the two preceding cases he valued the land under 2*l.* an acre when it would actually bring that rent besides a heavy fine, he replied, " that he valued the lands at from 8*s.* to 12*s.* under 2*l.* (the rent paid), because he considered that the landlord would *derive that sum too much*, and beyond what he ought to receive between landlord and tenant."—(Appendix B, p. 44.)

In the Appendix (C) will be found a list of the divisions and townlands of the Union, with the statement of the valuator as to each townland in which he was sufficiently acquainted with the rents to state the relation which the valuation bears to the rent paid. It will be found that in 12 divisions out of the 19 the valuation is in almost every townland lower than the rent. With regard to the remaining seven divisions his local knowledge did not enable him to speak of the amount of the rents. There appeared one instance only where he thought the valuation was higher than the rent.—(See Appendix C, p. 44.)

In twelve divisions valuation is lower than the rent.

Valuation of town of Lurgan under 9 Geo. 4, c. 82.

There is a local valuation in the town of Lurgan which was made under the Paving and Lighting Act, 9 Geo. IV., ch. 82, which was adopted there about 10 years ago. The valuation of the Union under the Poor Law, when compared with the preceding valuation of the town of Lurgan, appears about one-third lower.

Resolutions of Board as to revision of the valuation.

Having stated the principle on which the valuation has proceeded, the steps which the Board of Guardians have taken with a view to revise and correct his valuation remain to be considered.

On the 3d April, 1840, the Board appointed a Committee of seven " to examine the accuracy of the Valuator's Returns," and gave the following directions to the Committee:—

" That when the valuation of any electoral division is completed the Committee do give notice to the Guardians of such electoral division of the time at which the examination and consideration of such valuation will take place, in order that they may attend and assist."—(Minute Book, 3d April, 1840.)

In pursuance of the above resolution, on the 18th May the valuation of *Ballyleny* being produced by the valuator was referred to Mr. Christy and Mr. Druitt, the Guardians for that division.

On the 22d May these Guardians reported that there were " a few inaccuracies," and the valuator was ordered to attend.

On the 29th May " the valuator having attended with the corrected copy of the valuation of Ballyleny, and the small inaccuracies before pointed out having been corrected, the valuation of Ballyleny is now considered satisfactory."—(Minute Book, 29th May, 1840.)

On the 10th July the valuator having presented his valuation of the divisions of Maralin and Warringstown, and the guardians for said divisions having examined into them for the purpose of ascertaining whether they have been in their opinion correctly valued, the Committee beg to report that they consider the valuation of the above divisions satisfactory, with a few exceptions, which can easily be corrected by the valuator.

It having been found that requiring the attendance of the valuator created delays in the progress of the valuation the practice was altered, and the following entry then appears in the minute-book.

" The valuator has agreed to forward the valuation of each division as it is finished. The clerk is hereby ordered to forward such valuation for examination to the guardians belonging to such division, and said guardians are requested to return to the clerk the said valuation within one week from the time of receiving it, and to make entry of such matters as may appear to them to require revision, and which will be made known to the valuator by the

clerk, who is further ordered to call a meeting of the Valuation Committee, when three divisions are returned, examined by the guardians." *Lurgan.*

Under the above resolution, when the valuator has finished a division, it is sent to the guardian or guardians for that division. The book then contains merely the number of acres, and the net annual value. The guardian then makes his remarks on it, and objects to the number of acres or the value if he thinks it erroneous in any instance. It is then returned to the valuator, who examines it again, and if he considers any objection well founded he makes alterations.

Four or five divisions have been thus inspected by the guardians, and afterwards by the Committee of Valuation. In one division there was only one farm objected to. In another two objections were made; and it does not appear that more than two or three farms have been objected to in any division.

The guardian of the division to whom the valuation-book is thus sent does not take the opinion of any rate-payers. There is a particular order against so doing, which it seems has only been broken through in one instance, and that only with respect to one rate-payer and one farm. The guardians consider the valuator the person responsible for the valuation, and do not dictate to him.

On the whole it cannot be said that there has been any effectual revision of the valuation of the divisions which have been heretofore adopted, nor does it appear to be expected or desired by those concerned that any more complete revision should take place. The valuator is the person who is deemed responsible. No effectual revision of the valuation in this Union.

A series of statistical tables relative to this Union, with calculations and remarks, will be found in the Appendix is to this Report. Those tables contain a complete list of the freeholders of the county Armagh, who are resident within the Union of Lurgan, with the amount at which the valuator has valued their respective tenements.—(Appendix D.)

The number of 10*l.* electors, whose rating is thereby ascertained, is 348, of whom there are 71 who are rated at sums under 10*l.*, and, of the latter, 6 are rated at sums under 5*l.* Rating of registered electors.

CHARLES HAIG.

APPENDIX A.

LURGAN UNION, MINUTE BOOK.

Appendix A.

Electoral Divisions.	Persons proposed as Guardians.	Votes given to each Candidate set opposite his Name.	Guardians elected for the Divisions mentioned in the first column opposite thereto.
Lurgan	Joseph Wilson	395	Joseph Wilson.
	James Malcolm	204	James Malcolm.
	John Johnson	164	,,
	George Greer	Resigned.	,,
	Samuel Watts	,,	,,
	Thomas Hall	,,	,,
	John Cappage	,,	,,
Cornakmegar	James Turtle	,,	James Turtle.
Brownlows Derry	Thomas Upritchard		Thomas Upritchard.
Carrowbrack	Colonel Blacker	,,	Colonel Blacker.
Kernan	Wilson Irwin		Wilson Irwin.
Montiagho	Francis Forde		Francis Forde.
,,	Joseph Robinson	Resigned.	,,
Tartaraghan	Robert Smith	,,	Robert Smith.
,,	John Overend	,,	John Overend.
Drumcree	William Robb	,,	William Robb.
Breagh	David Love	,,	David Love.
Portadown	Thomas Sinamon	,,	Thomas Sinamon.
,,	Thomas A. Shillington	,,	Thomas A. Shillington.
,,	Joseph G. Woolsey	,,	Joseph G. Woolsey.
Aghalee	John Turtle	,,	John Turtle.
Aghagallon	Nelson Bullock	,,	Nelson Bullock.
Ballinderry	Edward Nelson	,,	Edward Nelson.
Mona	Thomas Waring	,,	Thomas Waring.
,,	Joseph Berry	,,	Joseph Berry.
Tullylish	John Lockart	,,	John Lockart.
,,	Wilson Irwin	,,	Wilson Irwin.
Magheralin	Cosslett Waddell	,,	Cosslett Waddell.
Ballyleny	Joseph Cristy	,,	Joseph Cristy.
Warringstown	John McCarten	,,	John McCarten.
Donoghclony	William Nicholson	,,	William Nicholson.

EX-OFFICIO GUARDIANS.

The Right Honourable Charles Brownlow.
John Handcock, Esq.
Charles Douglas, Esq., and
Duncan Campbell Getty, Esq.

Lurgan.

Appendix A.

Extracts from Minute Book.

Election, 22d February, 1839.

March 1, 1839. Valuation Committee.
Committee of seven, three ex-officio and four elected, Guardians appointed to report on existing valuation and best mode of proceeding to obtain a correct valuation.

March 8, 1839.
Committee reports that no valuation exists in any part of the Union that could be available for the purpose, and recommended a new valuation. But as this valuation might be available for county and other purposes, the committee suggest that the whole expense should not be borne by the poor-rate.
Received, adopted, and a copy sent to Commissioners.

May 17, 1839. Valuation Committee.
A committee of 15 (four being *ex-officio* guardians) appointed for the purpose of having the different rateable properties under the Poor Law Act valued, that a rate may struck therefore.

May 22.
Advertisements for valuation.

July 5, 1839. Committee of three.
A committee of three—Mr. Handcock, Mr. Waddell, and Mr. Malcolm—appointed and empowered to complete all the arrangements for the purpose of setting Mr. Whiteside and Mr. Sutton to work.

January 31, 1840. Valuation Committee.
Valuation committee of five.
When any electoral division is completed committee to give notice to the guardians of such division of the Union when the examination and consideration of such valuation shall take place.

March 25, 1840.
New election.
25 elected guardians.
Five *ex-officio*, there being no more magistrates resident within the Union, except the Rev. Mr. Waring.

April 3, 1840. Valuation Committee of seven. Revision of valuation.
Resolved, That the following be a valuation committee to examine the accuracy of valuation return.
That upon the valuation of any electoral division being completed the committee give notice to the guardian of such electoral divisions of the time at which the examination and consideration of such valuation will take place, in order that they may attend and assist, viz., Mr. Druitt, Mr. Christy, Mr. Malcolm, Mr. McCarten, Mr. Bullick, Mr. Douglas, and Mr. Waring.
That the aforesaid committee proceed forthwith to work, and report progress at every meeting of the Board of Guardians.
Resolved, That the chairman, vice-chairman, and deputy vice-chairman be *ex-officio* members of all committees appointed or to be appointed.

May 15, 1840. Valuation of Ballybery referred for revision.
Valuation of Ballybery produced referred to Mr. Christy and Mr. Druitt.

May 22.
Report—a few inaccuracies, and valuator ordered to attend.

May 29. Valuation of Ballybery adopted.
Valuator having attended with the corrected copy of the valuation of Ballybery, and the small inaccuracies before pointed out to him having been corrected, the valuation is now considered *satisfactory*.

June 10, 1840. Valuation of two other divisions adopted.
Mr. Whiteside presented a complete form of the valuation of Montiaghs and Waringstown; and the guardians for said division having examined them for the purpose of ascertaining whether they have been in their opinion correctly valued, the committee beg to report to the Board of Guardians that they consider the valuation of the above two divisions satisfactory, *with a few exceptions of a trifling nature, which can easily be corrected by the valuator*.

Revision of valuation.
Mr. Whiteside has agreed to forward the valuation of each division as it is finished; the clerk is hereby ordered to forward *such valuation for examination to the guardians belonging to such division*, and said guardians are requested to return to the clerk the said valuation within one week from the the time of receiving it, and to make entries of such matters as may appear to them to require correction, and which will be made known to the valuator by the clerk, who is further ordered to call a meeting of the valuation committee when three divisions are returned examined by the guardians.

Sept. 25, 1840.
Resolved, That Mr. Handcock be requested to inspect the accounts, and ascertain the net annual value of all the canals, navigations, railways, rights of way, easements, and tolls rateable under the 67th section.
Warrant to Mr. Handcock accordingly.

APPENDIX B.

Lurgan.

Appendix B.

LURGAN UNION, 22nd October, 1840.

Evidence.

NOTE.—The numbers in the margin refer to a series of questions prepared for the purpose of the Inquiry.

Mr. James Whiteside, Valuator of the Union, in reply to Queries, states:—

He thought it would take less time to make a new valuation than to adopt the tithe composition or any other. Used it to ascertain acres, but not value. Did not rely on it even for acres; the farms had generally been divided. Did not examine the value then stated; thinks his own valuation is under it. 14.

Received the following documents to assist him:— 13.

Documents furnished to valuator.

1. Tithe Books.
2. Landlords' Maps.
3. Cess Applotments.
4. Maps, Ordnance Survey.
5. Griffiths's Valuation.
6. Griffiths's Instructions to Valuators.
7. Landlords' Rentals whenever he applied for them.

Documents, how made use of.

Used the tithe books to ascertain townlands, and the landlord's name, and acres held by each occupier,

The guardians sent letters to the cess applotters for copies of their applotments, and thus were obtained. Those applotments were made for collecting the cess before the spring assizes in 1839. Found them of great use in ascertaining acres of holdings and names of occupiers. They contain no statement of the value of the land, so far as he recollects, but they contain only the amount of cess to be paid by each, and the number of acres. Made no use of the amount of cess to determine value; would rely more on his own judgment; was bound to exercise his own judgment. Requested, when he was appointed, to be allowed to rely on his own judgment, and did so.

Used the maps, Ordnance Survey, to ascertain acres of townlands.

The value of each lot marked; did not rely on it at all. Four or five different farms were sometimes included within one lot, and almost every lot contains three or four different classes of land of different value.

Not being bound by the instructions given to Griffiths' Valuations, did not follow them.

Landlords' rentals.

Thinks landlords' rentals are no use to ascertain value. Sometimes the lands are let above the value, and sometimes below, according to the time when leases were made; and sometimes fines were given; and it depends on disposition of landlord. Paid no attention to them for value; used them sometimes to ascertain acres. Found them very unsatisfactory in a great many cases, so many changes had taken place. Thinks his valuation was generally under the rents. When leases had been granted during the war, the rent was much above the value. Rents are lower in the county Down than in the other two counties. Lands there are generally let by the Irish acre; where that is the case the rent is generally lower. Thinks his valuation is generally lower in the county Down than the rent.

Valuation under the rent.

Was sole valuator. 19.

Found the people generally adverse to the valuation, and seldom made any inquiry as to the rent. The questions which he generally asked of the occupiers were as follows, viz.:— 20.

Questions asked of the occupiers.

1. Whether there was a house and land, or land alone, or house only?
2. How much land he held?
   (Some were ready to answer this question, others declared they knew nothing about it.)
3. Name of landlord?
4. If the name of the occupier was not in the tithe list or applotment list, inquired how long in possession? Frequently found cottiers had changed.

Did not ask the rent, except in a rare case. Sometimes found that the county cess had been unequally applotted, and not according to Griffiths' Valuation. When any conversation arose on the subject with the occupier, generally asked what rent he paid; found them quite willing to state the rent; but never made it his business to inquire the rent. Was quite careless as to the amount of rent; and when he ascertained it, never made the slightest alteration in his valuation. Could take his oath he always relied on his own judgment, and not either on the rent or Griffiths' Valuation.

Did not regard the rent.

Two valuators originally appointed.

There were two valuators appointed, Mr. Sutton and himself. Mr. Sutton was to do the calculations and home work; all the out-door's work was to be done by himself (Mr. Whiteside). Mr. Sutton afterwards declined it, and has merely been employed by him (Mr. Whiteside) as an assistant; he does no part of the outside work. He (Mr. Whiteside) has employed another person (Mr. Shane) to assist in the out-door work. He (Mr. Whiteside) and Mr. Shane at first went together and visited the tenements. Began it in the county Armagh. He (Mr. Whiteside) and Mr. Shane afterwards went together over part of the county Down.

Assistant valuator.

Lurgan.

Appendix B.

Mr. Shane had not been employed as a valuator before. He was an excellent farmer, and was a pretty good judge of land. Had to instruct him in the value. Went together until he found Mr. Shane competent to value, then each took different parts of the land. Kept him near, so that he might be able to go over the land, and verify his valuation, until he was found competent to value. Mr. Shane is about forty years of age. Then they took different districts. After that Mr. Shane valued three divisions, *Kernan, Agbogallan,* and *Tullylish.* He (Mr. Whiteside) valued eleven divisions; five divisions were partly valued by him (Mr. Whiteside) and Mr. Shane; three divisions were valued by Mr. Shane alone.

24.

Made allowance for situation, &c.

Looked first to the quality of the soil, whether calculated to bear light or weighty crops, and whether it required greater or less quantity of manure. Secondly, looked to the situation with respect to roads and markets. Thirdly, whether convenient to turf bog.

Considers time and expense of bringing fuel part of the charges of the farm.

Sometimes valued land of an inferior quality, having easy access to fuel, at as high an acreable rent as other of better quality, but not so conveniently circumstanced.

Did not found calculations on present price of produce.

Did not found any calculation on the present price of produce; it is very fluctuating, and thinks it wrong to found any *data* on it with respect to value of land.

Tenant ought to have an interest in the land of 10*l.* an acre.

Considered that the tenant should have an interest in the land. Considers that the interest of the tenant ought to be equal to 10*l.* the English acre. In making the valuation, supposed that interest to be untouched. Means by 10*l.* the English acre that if the tenant were leaving the farm to-morrow, he would get 10*l.* an English acre for the interest, in the sense if he had one, or for his good-will if he had not.

Would wish that a man who has made improvements in his house should not be charged with them in the valuation.

Thinks that tuft bog ought to be rated to the landlord.

Competition for land.

There is much competition for land. Persons will sometimes give 15*l.* an English acre for land set at 1*l.* 5*s.* or 1*l.* 7*s.* Knows instances in the neighbourhood of Aghalee of land sold at 20*l.* an acre, which was paying about 27*s.* or 27*s.* 6*d.* Some of that land is valued at about 20*s.* or 21*s.* Valued some land at 20*s.*, which was probably let at 27*s.* 6*d.* That land would, if sold, bring more than 20*l.* an acre; it would bring from 20*l.* to 30*l.* an acre, and thinks that the purchaser could make the money of the land if he purchased it at that rate.

Valuation as compared with letting value.

Rack rent.

Never so much as thought of looking to the rack-rent.

Instances of valuation as compared with rent which a *solvent* tenant would give.

Thinks the land above referred to as let at 27*s.* or 27*s.* 6*d.*, and valued at 20*s.* or 21*s.*, would bring from 42*s.* *to* 45*s.* *if set up to be let to the highest bidder, without a purchase, thinks it would bring that from a solvent tenant.* Never took as a test what land would bring, if set up to be let at the highest rate that a solvent tenant would pay. Considers that the tenant ought to have an interest in the land, to the amount of 10*l.* an English acre.

Test of value.

The test of value he adopted was the rent which a solvent tenant would agree to pay, supposing that he had to give 10*l.* an English acre as a purchase. That would be above 16*l.* or 16*l.* 5*s.* the *Irish* acre.

Land never obtained at a reasonable rent, but by purchase, &c.

There is no such thing as getting a farm at a reasonable rent, unless by purchase, or by legacy, or by descent.

Relation of valuation to letting value.

When Mr. Ford's lease of the Monteagle's estate ran out, Lord Lurgan let it to the occupying tenants; they pay 25*s.* and downwards. It is about 15 years since that Mr. Ford's lease expired. Some of them have not got out their leases; they are valued from 21*s.* downwards. Thinks that they would easily get 10*l.* an acre for their interest as a purchase.

Farms near towns.

Estimated the advantages possessed by farms in consequence of situation near towns. It would be impossible to make any fixed rule for estimating difference of value in this respect. Applied the same rule to holdings near town as to rural districts, viz., he set a value on them according to the rent which a solvent tenant would pay, supposing that he paid 10*l.* an English acre as a purchase.

Instances of rent and valuation.

There is land near Lurgan which would bring 10*l.* an English acre as a purchase, supposing it were leased at 2*l.* an English acre; valued that land at 27*s.* 6*d.* to 32*s.* Some land near Lurgan would bring 10*l.* an English acre as a purchase, even if let at 50*s.* Would value such land at 32*s.* to 37*s.*

Principle of valuation: the "fair" rent.

Valued the land in the first case above-mentioned at from 8*s.* to 12*s.* under 2*l.*, because he considered that in such a case the landlord would derive that sum too much and beyond what he ought to receive as between landlord and tenant.

"Fair rent between landlord and tenant."

Did not take the rack-rent at all. Took first what rent would be paid by a solvent tenant paying 10*l.* an acre as a purchase, and then deducted from that a sum such as to reduce the rent to what he considers a landlord ought to take, as between landlord and tenant. Applied that rule both to rural districts as well as to towns.

Means by 10*l.* an English acre as a purchase, not what it would actually bring if set up to be sold, for that is raised by persons wishing to have it for accommodation of being near their own farms, but means 10*l.* an English acre given as a reasonable sum.

Ten pounds an English acre is the lowest that a tenant ought always to have in his farm; but thinks that between landlord and tenant the *tenant ought to have a higher interest than that, and thinks he generally has in this Union.*

The amount which a farm will pay as a purchase depends a good deal on the landlord of it, whether a large landed proprietor or a small. A farm held under a large landed proprietor will bring a greater purchase than one held under a small landed proprietor, and something depends on the character of the landlord himself. The difference between a large and small landed proprietor, probably, amounts to one-fourth.

Always preserved an interest of 10*l.* an English acre to the tenant, of course he was to have his profit besides. Took the Swan *acre as the lowest* that the tenant ought to have under all circumstances.

Lurgan.

Appendix B.

Means by 10*l.* an English acre; the amount which might be obtained as a purchase from a prudent man and a solvent tenant fairly marketing for a farm.

Interest of 10*l.* an acre explained.

A large farm is worth more by the acre than a small one, but a small farm will bring a higher acreable rent, large and small alike, according to the quality of the soil. The house makes a difference, and, consequently, small farms with houses are generally valued in the book higher than large farms with houses, because the value of the house on the small farm is generally greater in proportion to the value of the farm. Always made a separate valuation of the land, and afterwards joined both together.

33.

Houses.

"Fair rent."

Repairs.

In valuing the houses did not adopt the highest rent that would be got for it from a solvent tenant, but took what he considered a fair rent, and then made deductions for keeping it in repair. Means by a fair rent a fair rent between landlord and tenant.

"Fair rent" explained.

Insurance.

For instance, valued a house at 3*l.*; if that house were set up to be let to the highest bidder it might bring 5*l.* from a solvent tenant, but thinks 3*l.* is the rent which would be fair between landlord and tenant; made no deduction for insurance in country places, but did so in towns. Inquired from those who had insured, and regulated the rent accordingly; thinks a house valued at 30*l.* would pay about 3*l.* 10*s.*, but refers to documents.

35.

Valuation below the rent.

Thinks that the value generally in the Union is below the rent which is paid by the tenants.

Fences.

Allowed 2*s.* 6*d.* in the pound for keeping up fences.

45.

Made an allowance for profit to the tenant, but did not calculate it according to any fixed rule; thinks it impossible; but thinks that taking one year with another the tenant should be able to pay all out-goings, and be properly remunerated for his labour and capital.

Did not use any scale.

Never used any scale dividing the produce into three parts between the landlord, the tenant, and labourer. Thinks a scale that would hold good in one farm would not in the next.

"Reasonable remuneration" to tenant explained.

Considers it reasonable remuneration to the tenant to have interest for his capital laid out, and regular wages for himself and family if they do the work, and 10*s.* an acre a-year over and above to lay by. Considers that the farmer is safe at that; that is, supposes him able to pay all out-goings for labour, &c., and to have interest for his capital, and 10*s.* an acre over and above to lay by. Applies the same rule to a large farm, there will be more capital embarked, and the interest therefore will be a more considerable item.

"Fair rent."

Test of value.

Taking his valuation generally, and supposing the farm to be managed with economy, thinks the above would hold good. Did not, in making the valuation, *make an actual calculation founded on that principle*; but in *estimating what is a fair rent* between landlord and tenant, thinks that the above would be the result, unless altered by circumstances; and thinks it would generally be the result of assuming the value at the rent at which an in-coming tenant would be willing to pay 10*l.* an English acre as a purchase. Does not mean, in speaking of the interest of capital, to refer to the 10*l.* an acre given as a purchase; means by capital only what is actually laid out in manure and improvement of land.

Reasonable remuneration to a tenant of ten acres.

If an in-coming tenant paid 10*l.* an acre for a farm of 10 acres would consider him entitled to have 10*s.* an acre as interest on that 100*l.* so laid out, and also interest for any sums he should afterwards lay out in manure, and also remuneration for his own and his family labour, (if they did the work,) and for the labour of horses and carts, &c.

Would rate the man's labours at 1*s.* a day the whole year round, and the rest of the family at 8*d.* a day a-piece, but not the whole year round; supposing two persons besides the man himself, would allow 8*d.* a day a-piece for six months: this applies to a farm of 10 acres.

Would rate the labour of a horse and cart at 2*s.* 6*d.* a-day; would allow the 2*s.* 6*d.* for about three months of the year; this would include the expense of ploughing.

Thinks that the above would be proper out-goings for a farm of 10 acres: viz., the labours of one man the year round, of two others for six months, and of a horse and cart or his share of ploughing, (in which he might be joined by a neighbour,) for three months.

51.

Competition for land.

There is much competition for land.

52.

Does not take the market-price of land into consideration.

53.

Fair rent as compared with market value.

Thinks that competition *has* raised market-price of land above what a solvent tenant can afford to pay, reserving a proper remuneration for his time, labour, and capital.

54.

See supra.

55.

Acreable amount of county cess.

Has taken the county cess at 2*s.* 6*d.* an acre, as the average one year with another; has made the same average in the three counties; thinks it is equally heavy in all three as far as he could learn; considered the county cess to be paid by the tenant in estimating the value.

56.

Tithe.

In making the valuation, allowed for tithe as paid by the tenant, whether paid by him or not; could not state what it might be by the acre—perhaps about 1*s.* an acre.

60.

Leases.

Thinks it would take a person three months to go round and ascertain how many of the occupiers have leases.

61.

Three lives, or 31 years, is a common tenure in many cases; now the leases are made for three lives alone or 21 years alone; never heard of any shorter leases than 21 years.

62.

Mode of proceeding of valuators and Guardians with reference to valuations.

When the valuator has finished a division, it is sent to the guardian or guardians for that division with merely the number of acres and the net annual value stated: he makes his remarks on it and objects to the number of acres the value; if he thinks it erroneous in any instance, it is then returned to the valuator who examines it again, and if he considers any

Lurgan.
Appendix B.

objections well founded he makes alterations. There were a few farms valued by Mr. Shane which were objected to as too high, and found on examination they were so and altered them. Visited the farms objected to for the purpose of examination. Four or five divisions have been inspected by the guardians for three divisions, and afterwards by the committee of valuation. There was only one farm in one, and thinks two in another, objected to; the objection was, that they were too high. It was those which were valued by Mr. Shane. No objections were made on the ground of the valuation being *too low*, except one farm which was objected to as too low. Mr. Shane had considered a part of it on the bank of a river, covered with whins, not of much value, afterwards found it was good pasture and raised the valuation. The guardians of the division did not take the opinion of any rate-payers, there was a particular order against doing so; only knows of one instance where that was broken through, when the valuation is thought to have been submitted to a rate-payer who made remarks, but not any as to value. Thinks there were no objections on the ground of acres being too great or too small. Generally speaking, the guardians are tenants or manufacturers.

77

The Division of *Lurgan.*

Division of Lurgan.

In the rural part thinks his valuation is rather under the rent.

Valuation under the rent.

Thinks that the net annual value entered in the book for *a house and farm* in the rural parts of Lurgan is generally something under the rent. Lord Lurgan is owner in fee of this division, but two townlands are chiefly let in perpetuities.

Town of Lurgan.

In the town, thinks the net annual value in the book is generally under the rent paid by the occupier.

Division of Cornakinnegar.

In Cornakinegar is entirely rural; is all Lord Lurgan's, held directly under himself, except the townland of Kilmore, in the county Down; a good deal is let on old leases.

Brownlow's Derry. Carrowbrack.

Brownlow's Derry is all Lord Lurgan's, except the glebe; two townlands let in perpetuity. *Carrowbrack* is generally Colonel Blacker's; the valuation is generally lower than the rent.

Kernan.

Kernan is generally Lord Mandeville's; rather thinks the valuation is lower than the rent, but is not sure.

Montiaghs.

Montiaghs is Lord Lurgan's, except Derrycore; is let in perpetuity to Mr. Thompson.

Tartaraghan.

In *Tartaraghan,* on Mr. Bree's estate, the valuation is seriously under the rent; does not know Mr. Wakefield's rents, but thinks the valuation is under the rent. Is sure the valuation is under the rent on Mr. Stanley's estate. On Lord Charlemont's estate, rather thinks the valuation will be above his rents.

Drumcree.

In *Drumcree,* on Mr. Atkinson's estate, the valuation is below the rent a good deal; so it is on Mr. Wallace's estate, and on Mr. Burgess's estate, and Mr. Burleigh's, and Mr. Auldjo's. As to Lord Dungannon's does not know. In the glebe the valuation is seriously under the rent. On Miss Waugh's land the valuation is under the rent.

Note.—The evidence of the valuator on the subject of the relation which the valuation bears to the rent in the several divisions of the Union, will be found in more detail in Appendix C.

Lurgan, 22d October, 1840.

Mr. Peatland, Clerk to Guardians—Answers to Queries.

The valuation is not yet written up.

Out of the 19 divisions, has only four or five returned from the guardians.

The valuation of each division when made was submitted to the guardians of division for their remarks.

They do not dictate to the valuator.

Sometimes their suggestions are adopted if the valuator thinks fit.

The valuator had Griffiths' Valuation, and believes he had followed it as nearly as possible.

Valuation is a low one.

The valuation is a low one.

There is a valuation of houses in Lurgan under the Paving and Lighting Act has, been in force about nine or ten years.

That valuation is much higher than the Poor Law valuation; the latter is about one-third lower.

John Hancock, Esq., Deputy Vice-Chairman of Union:—

In answer to queries furnished, a list of 10*l.* electors in that part of Union situate within county Armagh, and their rating in books of Union, (see this list, Appendix D.) Also furnishes comparative view of valuation of Union to poor-rate, and by Griffiths, (see Appendix E.) Also furnishes classification of tenements in the Union according to rating, (see Appendix F.) Also furnishes table of registered electors in Armagh portion of Union, (see Appendix G.)

APPENDIX C.

RELATION of the Valuation to the Rent, as stated by the Valuator.

Electoral Division.	County.	Barony.	Parish.	Townland.	Landlord's Name, and relation of the Valuation to the Rent, so far as the latter was ascertained by the Valuator.
Lurgan	Armagh	Oneilland East	Shunkill	Lurgan Demesne Dougher Derry Drumnamoe Ditto, part detached Bally Blagh Knocknashane Tirsogue Toherhewny Tannaghmore South Taghnevan Moubrief Aghnacloy Tullygally Legaghory Shankill	Lord Lurgan is owner in fee of this Electoral division. In the rural part the valuator thinks that the net annual value inserted by him in the rate-book is rather under the rent actually paid.
Cornakinegar	Ditto	Ditto.	Ditto	Cornakinegar Drumny Kerne Tullyronvelly Tullydagan Lurgantarry Killaghy Liscorran Clanrolla Tannaghmore North Kilmore	This division is all Lord Lurgan's property except one town land.
"	Down Armagh	Lower Iveagh Oneilland East	Magheralin	Donagreagh Clonkilnoragh Derrylisnahavil	. . .
Brownlow's Derry	Ditto	Ditto	Seagoe	Aghacommon Annaloist Ballynamony Boconnell Drumnakelly Kilvergan Kilnogoe Knockramer Silver Wood Tannaghmore West Turmoyra	All Lord Lurgan's property, except the glebe.
Tarrowbrack	Armagh	Ditto	Ditto	Ballydonaghy Ballygargan Ballyhannon Ballymacrundal Ballynaghy Breagh Carrick Drumlisnagrilly Drumnacanny Edenderry Hacknahay Killycomain Knock Knocknamuckly Leonghery	Colonel Blacker is the landlord of the greater part of this division. The net annual value inserted in the valuation book is generally lower than the rent paid.
Tarnan	Ditto	Ditto	Ditto	Ballynacor Balteagh Bocombra Clanrolla Crossmacahilly Drumgask Drumgor Drumnagoon Kernan Carn Knocknaenagh Lisnanimtry Lisnisky Moyraverty Seagoe, Lower Seagoe, Upper Tamnaficurbet Tamnafiglasson Tarson Derryvore Lylo	This division is generally Lord Manderville's property. The valuator thinks the net annual value in rate-book, is lower than the rent, but does not speak with certainty.

Relation of the Valuation to the Rent, as stated by the Valuator—*continued.*

Electoral Division.	County.	Barony.	Parish.	Townland.	Landlord's Name, and relation of Valuation to the Rent, so far as latter was ascertained by the Valuat
Montraghs	Armagh	Oneilland East	Montraghs	Derryinver	Lord Lurgan is owner in fee.
				Derrylaste	
				Derrytrasna	
				Derrytagh, North	
				Derrytagh, South	
				Derrycor	
				Derryard	
				Derrymacash	
				Ardmore	
				Ballynery	
Tartaraghan	Ditto	Oneilland West	Tartarghan	Cloncore	
				Derryland	
				Clonmokate	
				Ballynurry	
				Derryinlaw	
				Derrykernan	
				Derrykeevan	
				Cloncurrish	Mr. Odell: valuation seriou under the rent.
				Breagh	Ditto, Ditto.
				Derryaugh	Ditto, Ditto.
				Magherry	Lord Charlemont: Valua thinks the valuation here above the rent.
				Clontilew	
				Derrycaw	Mr. Odell: Valuation seriou under rent.
				Targhlogor	Ditto.
				Derryleleagh	Mr. Nicholson.
Drumcree	Ditto	Ditto	Drumcree	Drumcree	Mr. Atkinson; valuation a go deal below the rent.
				Mackery	Mr. Ried.
				Derryall	Mr. Wallace: Valuation a go deal below the rent.
				Derryneskan	Mr. Burgess: Ditto.
				Derrycaw	Lord Lurgan: Ditto.
				Derrymackfall	Mr. Burleugh.
				Derrybawghas	Lord Lurgan.
				Derrycoy	Mr. Huldys.
				Derrykernan	Lord Dungannon.
				Derryvane	Glebe: Valuation seriously un the rent.
				Derrymatty	Ditto, Ditto.
				Foybeg	
				Foymore	Lord Lurgan.
				Derryanoil	
				Corbracky	
				Kilmagannisk	Glebe.
				Drummenagh	Mr. Waugh: Valuation un the rent.
				Cronamola	Glebe: Valuation seriously un the rent.
				Drumgoose	Ditto, Ditto.
				Cornalack	Ditto.
				Ballynagowan	
Breagh	Ditto	Ditto	Ditto	Breagh	Lord Lurgan.
				Carnagolamore	Ditto.
				Unshanagh	Ditto.
				Drumlellum	Ditto.
				Carnogolabeg	Ditto.
				Drumalis	
				Canoneill	Mr. Stanley.
				Tumulkenny	Ditto.
				Roughan	
				Derrylettiff	
				Drumharriff	
				Aghaverygill, or Corglass	Lord Dungannon.
				Cushenny	
				Diviny	
				Richmond, or Aghavellan	
				Tunakeel	
				Ockhill and West Drumcree	
				Farra	
				Ballyfodrin	
				Drumnevan	

Relation of the Valuation to the Rent, as stated by the Valuator—*continued.*

Electoral Division.	County.	Barony.	Parish.	Townland.	Landlord's Name, and relation of the Valuation to the Rent, so far as the latter was ascertained by the Valuator.
				Leganny	. . .
				Cornamucklagh . .	. . .
				Clonmartin . . .	Mr. Greer: Valuation under rent.
				Aunakeera . .	Mr. Wakefield: Ditto.
				Druminallyduff .	
				Kingarne. . . .	. . .
				Corkarra	. . .
				Aunagorro . . .	. . .
				Ballymakown . .	. . .
				Gavaghy	Lord Manderville: Valuation under the rent.
				Corcrane	Ditto and Mr. Wakefield: ditto.
				Tavanagh . . .	Ditto.
				Battylum	Three or four owners.
				Clownagh . . .	Lord Manderville: Valuation under the rent.
				Kilmonarty . . .	. . .
Portadown.	Armagh .	Oneilland West .	Drumcree .	Mullantine . . .	Lord Manderville: Valuation under the rent.
				Drumnasoe . . .	Sir Thomas Molyneux: ditto.
				Artabrackagh. . .	Sir Edward M'Naughton: ditto.
				Maghan	Ditto.
				Annagh	Lord Manderville.
				Ballyroockan. . .	Miss Kelly and others.
				Drumakelly . . .	Ditto: Valuation under the rent.
				Corcullentraghmore .	Lord Manderville.
				Corcullertraghbeg .	Ditto.
				Selshion	Ditto.
				Ballyoron . . .	Ditto.
Aghalee .	Antrim. .	Upper Massareene	Aghalee . .	Aghalee	Marquis of Hertford: Generally under rent.
				Ballynaghten. . .	Ditto: ditto.
				Gortnamoney. . .	
				Kelmingo. . . .	
				Legmore. . . .	
Moira . .	Down . .	Lower Iveagh . .	Moira . .	Magherahinch . .	Sir Robert Bateson: Valuator could not say as to the rent.
				Risk	
				Tullyboob . . .	
				Tullyard	
				Lurganville . . .	
				Bleany	Mr. Stewart: Valuation under rent.
Tullylish .	,, . .	,, . .	Tullylish .	Ballydugan . . .	Ditto: ditto.
				Ballynagarrick . .	Ditto: ditto.
				Clare	Ditto: ditto.
				Ballymagannllan . .	Lord Clanwilliam.
				Drummo and Drumcree.	Mr. Waddell and others: Valuation generally under rent.
				Ballymakeonan . .	Mr. Doughlas: ditto.
				Do., part detached .	Valuation generally under rent.
				Ballymagin . . .	Mr. Waddell and others: ditto.
				Tullymaghan . . .	Mr. Doughlas: ditto.
				Ballymacbredan . .	Ditto: ditto.
Magheralin	,, . .	,, . .	Magheralin .	Toughrane . . .	Dolling: ditto.
				Ballymacateer . .	Greer: ditto.
				Ballymacmain . .	Valuation generally under rent.
				Ballynadrone . . .	Dolling: ditto.
				Feney.	Valuation generally under rent.
				Edenmore . . .	Ditto.
				Gartross	Ditto.
				Edenballycoggill . .	Ditto.
				Ballyleny	Lord Dungannon: Valuation generally under the rent.
				Lismaine	Mr. Hewston: ditto.
				Drumnabreere . .	Mr. Stothard: ditto.
Ballyleny .	,, . .	,, . .	Magheralin .	Drumlin	Mr. Hewston: ditto.
				Tullycross . . .	Valuation generally under rent.
				Ballymacanally . .	Lord Clanwilliam: ditto.
				Kircussock . . .	Mr. Hewston and Mr. Christy: ditto.
				Kilfullert	Valuation generally under rent.
				Ballynannaghten . .	
				Poobles	
Aghalee .	Antrim. .	Upper Massareene	Aghalee . .	Aghadrumglasny . .	Marquis of Hertford: Valuation under rent.
				Lurgansemanus . .	
				Killough . . . ,	

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Relation of the Valuation to the Rent, as stated by the Valuator—*continued.*

Electoral Division.	County.	Barony.	Parish.	Townland.	Landlord's Name, and relation of the Valuation to the Rent, so far as the latter was ascertained by the Valuator.
Aghagallon	Antrim	Upper Massareene	Aghagallon	Aghagallon	Marquis of Hertford: Valuation under rent.
				Ballykeel	Ditto: Generally under rent.
				Aghadrumglasy	Generally under rent.
				Tamreyvane	Ditto.
				Tiscallen	Ditto.
				Derrynaseer	Valuator could not speak as to to the rent.
				Derrylink	
				Drumaleet	
				Derrymore	
				Derryclone	
				Monteaghs	
				Ballycairn	
				Ballymacdrany	
Ballinderry	,,	,,	Ballinderry	Ballinderry	Valuator could not speak as to the rent.
				Tullyballydonell	
				Gortrany	
				Portmore	
			Glenavy	Fenmore	
				Deerpark	
Moira	Down	Lower Iveagh	Moira	Aughnafoker	Sir Robert Bateson: Valuator could not speak as to the rent.
				Aughnadrumman	Ditto: ditto.
				Ballycanal	Ditto: ditto.
				Ballymagarughan	Ditto: ditto.
				Balloonigan	Ditto: ditto.
				Ballyknock	Marquis of Devonshire: ditto.
				Ballygowen	Ditto: ditto.
				Battier	Sir Robert Bateson: ditto.
				Carnalbanugh West	Ditto: ditto.
				Carnalbanugh East	Ditto; ditto.
				Clare	Ditto: ditto.
				Derrydrummult	Ditto: ditto.
				Drumbane	Ditto: ditto.
				Clogher	Valuator could not speak as to the rent.
Ballybeny	,,	,,	Magheralin	Drumnaferry	Ditto.
				Lisnasure	Ditto.
				Ballykeel	Ditto.
				Ballymacbreenan	Mr. Doughlas: ditto.
				Gregorlough	Sir Robert Bateson: ditto.
				Lisnashunker	Marquis of Devonshire: ditto.
				Taughlumny	Sir Robert Bateson: ditto.
Warringstown	,,	,,	Donaghclony	Tullyherron	Rev. H. Warring and others: Valuation generally under the rent.
				Corcreeny	
				Comreeny	
				Magherane	
				Banoge	
				Aunaghawon	Mr. Doughlas: ditto.
				Danaghcloney	Ditto: ditto.
				Aunaghmakenan	Lord Dungannon: Valuator could not speak as to the rent.
				Bullygrinahan	
Donaghclony	,,	,,	Donaghclony	Ballynabragget	Lord Clanwilliam: ditto.
				Lurgantamry	Ditto: ditto.
				Moonree	Ditto: ditto.
				Moygannon	Ditto: ditto.
				Tullycarn	Valuator could not speak as to the rent.
			Seapatrick	Ballylough	

APPENDIX D.

A List of the Registered Freeholders in the Armagh portion of the Lurgan Union, with their Acres and Valuation.

Electoral Divisions.	£.	Names.	Townland.	Acrea. A.	R.	P.	Valuation. £.	s.	d.	Observations.
Brownlowsderry	10	Anderson, John	Turmoyra	16	2	22	18	3	0	
	10	Byrne, William	Kinnago	82	3	0	107	13	0	
	50	Cuppage, Thomas	Silverwood		..			..		
	10	Coleman, Philip	Ballynamoney	9	0	4	10	4	0	
	10	Douglass, Moses	Kinnago	6	1	17	6	12	0	
	10	Gordon, Joshua	Turmoyra, &c.	32	3	32	34	1	0	
	10	Gaddis, Charles	Ditto	21	0	0	19	0	0	
	10	Gaddis, George	Knockramer	5	1	4	6	0	0	
	10	Gaddis, Andrew	Ditto	7	1	30	10	6	0	
	10	Gaddis, John	Ditto	11	1	18	12	14	0	
	10	Gaddis, Henry	Ditto	12	3	5	13	5	0	
	10	Hutcheson, Thomas	Ballynamoney	14	1	0	16	19	0	
	10	Hannah, Henry	Turmoyra	13	1	34	13	14	0	
	10	Healy, Dominick	Boconnell	8	3	18	10	1	6	
	10	Hendron, Felix	Ditto	7	3	19	9	6	6	
	10	Hart, James	Ballynamoney		..			..		
	10	Kinney, John	Aghacommon	4	1	4	8	15	0	
	10	Kaine, Thomas	Turmoyra	7	0	0	7	10	0	
	10	Mawhirter, John	Boconnell		..			..		
	10	Magill, Hugh	Dumnakelly	5	0	0	5	12	0	
	10	Malcomson, James	Ballynamoney	12	3	21	13	5	0	
	10	Morrow, Arthur	Kinnago,	12	2	22	15	16	0	
	10	Murtagh, James	Ballynamoney	16	3	0	16	15	0	
	10	Murtagh, James	Aghacommon	14	3	10	15	9	0	
	20	Mairs, Joseph	Knockramer, &c.		..			..		
	10	Murray, John	Kinnago, &c.	5	2	23	6	13	0	
	10	M'Cann, Matthew	Ballynamoney	3	2	32	3	4	0	
	10	M'Lindon, Culler	Tanaghmore West	15	0	31	18	10	0	
	10	M'Cann, George	Aghacommon	9	2	3	10	0	0	
	10	M'Caughilly, Daniel	Turmoyra	8	0	22	9	17	0	
	10	M'Conville, Redmond	Ballynamoney	5	1	0	6	12	0	
	10	M'Conville, Anthony	Ditto	14	1	8	15	5	0	
	10	Rooney, Mark	Aghacommon	2	3	31	13	1	0	
	10	Ruddell, George	Ditto	26	3	14	31	0	0	
	10	Ruddell, Thomas	Knockraware	33	0	31	54	17	0	
	10	Shewell, James	Ballynamoney	10	3	11	11	16	0	
	10	Douglass, Hillary	Kinnago	4	2	0	5	0	0	
	10	Kelly, John	Ditto	13	1	21	13	4	0	
	10	M'Corry, Henry	Boconnell	10	1	29	12	10	0	
	10	M'Mahon, Edward	Tanaghmore West	9	2	27	9	2	0	
	10	M'Lindon, Meridith	Ditto	13	3	28	13	15	0	
	20	Ruddell, Samuel	Turmoyra		..			..		
	10	Shields, Roger	Ballynamoney	8	3	6	11	4	0	
	10	Uprichard, Thomas	Tanaghmore West	41	3	23	64	12	0	
	10	Walsh, Richard	Ballynamoney	7	2	16	2	10	0	
Carrobrack	10	Craig, Robert	Drumlesnagrilly	9	0	2	11	14	0	
	10	Wilson, George	Ballymacrandle	17	2	18	17	15	0	
	10	Gray, Robert	Breagh	14	0	10	11	11	0	
	10	Purdy, James	Ballyhannon	18	1	4	19	8	0	
	10	Sheppard, Joseph	Drumlesnagrilly	10	3	0	12	6	0	
	10	Twinem, James	Ballyhannon	23	1	0	20	0	0	
	10	Williams, Robert	Breagh	22	2	30	24	15	0	
	20	Atkinson, Mills	Edenderry	37	2	15	57	0	0	
	10	Black, George	Knock	8	2	9	11	2	6	
	50	Blacker, William	Carrick		..			..		
	10	Bullock, Ralp	Ballymacrandle	47	2	22	53	10	0	
	10	Bradshaw, James	Breagh	11	2	10	13	14	0	
	10	Bradshaw, Joseph	Drumnacanney	21	1	35	25	13	0	
	10	Bulla, Thomas	Ballyhannon	11	3	35	12	11	6	
	10	Calvert, Robert	Breagh	33	2	20	23	10	6	
	10	Calvert, Leonard	Ditto	13	2	30	15	3	0	
	10	Calvert, James	Drumnacanney	48	1	15	54	17	0	
	10	Cooke, Matthew	Levaghery	4	3	30	10	12	6	
	50	Carleton, Thomas H.	Knocknamuckley		..			..		
	10	Cavanagh, James	Drumnacanney,&c.	13	1	14	15	17	0	
	10	Elliott, James	Breagh	36	2	30	37	10	0	
	10	England, Thomas	Drumnacanney	7	1	16	8	10	0	
	20	Foote, Simon	Knocknamuckley		..			..		
	50	Fivey, John	Killecomain		..			..		

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A. R. P.	Valuation. £. s. d.	Observations.
	10	Hickland, William .	Ballyhannon .	13 1 20	13 6 0	. .
	10	Joyce, Thomas . .	Ballydonaghey .	27 2 0	42 16 0	. .
	10	Lutton, William . .	Ballymacrandle .	20 0 10	18 11 0	. .
	10	Magennis, John . .	Ballydonaghey .	24 2 20	29 2 6	. .
	10	M'Cann, Henry . .	Ballyhannon .	7 2 34	7 15 0	. .
	10	M'Murray, William .	Ballynaghey .	11 2 0	12 2 0	. .
	10	Overend, John . .	Ballyhannon .	29 2 28	30 4 0	. .
	10	Overend, John . .	Edenderry . .	44 0 16	95 0 0	. .
	10	Pentland, John . .	Ballyhannon .	11 3 14	12 3 0	. .
	10	Robinson, William .	Ditto . . .	13 3 20	13 6 0	. .
	10	Weir, John . . .	Ballynaghey .	11 1 30	12 2 6	. .
	10	Black, James, . .	Ballygargan. .	36 1 0	34 2 6	. .
	10	Dynes, John . . .	Ballydonaghey .	20 0 0	25 0 0	. .
	10	Tennitt, John . .	Breagh . . .	24 3 30	23 6 0	. .
	10	Magee, Edward . .	Ditto . . .	12 2 10	11 10 0	. .
	20	White, Robert . .	Killicomain . .	. .	..	. .
	10	Walker, James . .	Edenderry . .	15 3 0	35 3 0	. .
	10	Savery, Meredith. .	Drumgoo . .	..	..	Cannot find in valuation.
	10	Smurphet, William .	Clonrolla . .	14 2 10	16 10 0	. .
	10	M'Owen, John . .	Tanifiglasson .	14 0 39	13 19 0	. .
	10	Ruddell, John . .	Ballinacor . .	29 0 38	18 7 0	. .
	10	Ruddell, Samuel . .	Ditto . . .	11 1 4	10 11 0	. .
	10	Calcoat, John. . .	Drumnagoon .	14 0 15	12 1 0	. .
	10	Atkinson, Arthur. .	Tarsan . . .	15 1 37	14 13 0	. .
	10	Best, John . . .	Balteagh . .	13 3 13	14 8 0	. .
	10	Bickett, James	Drumnagoon .	12 3 32	12 10 0	. .
	10	Creany, John. . .	Ballinacor . .	19 1 16	17 9 0	. .
	10	Dynes, Henry . .	Lisnamintry. .	26 0 0	31 7 0	. .
	10	Gilpin, John . . .	Balteagh . .	14 0 4	13 7 0	. .
	10	Gilpin, George . .	Ditto . . .	17 1 24	17 5 0	. .
	10	Gilpin, Thomas . .	Drumnagoon .	12 0 5	12 3 0	. .
	10	Gilpin, Joseph . .	Tanafiglasson .	9 3 12	10 7 0	. .
	20	Halliday, William .	Drumgask . .	..	..	. .
	20	Harrison, John . .	Ballinacor, &c. .	..	..	. .
	10	Harvey, Peter . .	Drumnagoon .	8 1 16	7 18 0	. .
	10	Johnston, James . .	Clonrolla . .	9 1 15	9 4 0	. .
	50	Irwin, Wilson . .	Carn, &c. . .	..	..	. .
	10	Lavery, John. . .	Drumgor, &c. .	11 0 16	14 10 0	. .
	20	Lutton, Tollerton .	Moyrawerty . .	..	..	. .
	10	Malcomson, Hugh .	Lisnamintry. .	2 0 20	2 10 0	. .
	10	Magennis, Christopher	Balteagh . .	8 1 18	9 0 0	. .
	20	Malcomson, Thomas.	Bocomra. . .	..	..	. .
Kernon . . .	10	M'Murray, David .	Crossmacahilly .	20 3 7	20 14 0	. .
	10	Nesbitt, Robert . .	Lisnamintry. .	11 2 20	11 15 0	. .
	10	Ruddell, John . .	Tanafiglasson .	21 0 22	18 8 0	. .
	20	Ruddell, Frederick .	Tarsan, &c. . .	..	..	. .
	10	Tuft, James . . .	Drumnagoon .	19 3 15	19 8 0	. .
	10	Twinem, Thomas. .	Lylo	8 2 14	8 17 0	. .
	10	Twinem, Charles. .	Ditto . . .	7 0 34	7 15 0	. .
	10	Taylor, James . .	Tanificarbet. .	11 1 25	13 8 0	. .
	50	Thompson, Levingston	Kern . . .	..	..	. .
	10	Wilson, Leonard. .	Lisniskey . .	20 0 0	17 10 0	. .
	10	Wallace, William .	Crossmacahilly .	11 3 0	11 17 0	. .
	10	Bensan, Thompson .	Lylo . . .	..	..	Cannot find in valuation.
	10	Gilpin, Dynes . .	Tanafiglasson .	10 3 24	7 10 0	. .
	10	Gilpin, Dynes . .	Balteagh . .	10 2 22	10 14 0	. .
	10	Gilpin, John . . .	Tanafiglasson .	8 3 10	9 5 0	. .
	10	Gilpin, William . .	Balteagh . .	13 0 0	11 15 0	. .
	10	Jones, John . . .	Drumgor . .	14 3 16	14 0 0	. .
	10	Malcomson, John .	Lisniskey . .	23 1 0	21 17 0	. .
	20	Robinson, Benjamin .	Lylo. . . .	..	..	. .
	20	Ruddell, David . .	Ballinacor . .	..	..	. .
	10	Rusk, John . . .	Crossmacahilly .	9 2 0	11 0 0	. .
	50	Saurin, James . .	Seagoe Glebe .	..	..	. .
	10	Webb, Henry. . .	Clonrolla . .	6 2 0	7 4 0	. .
	10	Webb, Richard . .	Ditto. . . .	5 0 30	5 15 0	. .
	10	Tuft, William. . .	Lisnamintry. .	11 0 38	11 3 0	. .
	50	Forde, Francis . .	Derrymacash .	..	..	. .
	10	Breen, Patrick . .	Derryloste . .	11 1 14	9 3 0	. .
	10	Hennon, James . .	Derrymacash .	..	..	Not to be found.

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A.	R.	P.	Valuation. £.	*s.*	*d.*	Observations.
	10	Humphries, Alexander	Derryadder	11	2	8	11	1	0	
	10	Magurran, Daniel	Derrymacash	24	3	11	13	16	0	
	10	Murray, Edward	Derrytrasner	16	1	11	15	2	0	
	10	Murray, William	Ditto	39	0	34	33	8	0	
	10	Murphy, Alexander	Derryinver	11	0	20	6	10	0	
	10	O'Brien, John	Derryloste	10	2	28	8	4	0	
	10	M'Sherry, Hugh	Ardmore	9	2	0	..			
	10	M'Clelland, Francis	Derryinver	16	3	19	13	5	0	
Moyntaghs	10	Robinson, James	Ardmore	53	1	35	48	19	0	
	10	Stevenson, Richard	Derrytrasne	16	0	21	14	4	0	
	10	Stevenson, William	Ditto	29	3	24	32	18	0	
	10	Stevenson, John	Ditto	12	0	23	10	14	0	
	10	Stevenson, Edward	Ditto	10	2	15	10	0	0	
	10	Fate, John	Ardmore	10	2	20	11	17	0	
	10	Tuckington, John	Derryinver	15	1	15	13	11	0	
	10	Wilson, Matthew	Ditto	10	1	13	8	0	0	
	10	Wilson, John	Ditto	11	0	20	17	18	0	
	10	Maguone, Felix	Derrycor	13	0	2	10	15	0	
	50	M'Mullen, Daniel	Derryadda		..			..		
	10	Stevenson, Christopher	Ditto	13	3	0	16	7	0	
	50	Lenny, William	Ditto		..			..		
	10	Campbell, John	Maghery	16	0	20	15	4	7	
	10	Fox, William	Ballynary	16	0	30	12	2	4	
	10	Jackson, George	Derrylard	15	2	39	16	5	4	
	10	Jackson, John, jun.	Ballynary	36	1	37	24	0	8	
	10	Lester, John	Breagh	15	0	0	13	5	0	
	10	Matchett, Francis	Derrycaw	28	2	21	22	10	8	
	10	Matchett, William	Ballynary	11	3	4	12	6	7	
	10	M'Clelland, Thomas	Derrylard	18	1	18	19	5	0	
	10	M'Adam, Richard	Derryaugh	16	1	30	14	6	7	
	10	Robinson, Rowley	Cloncarish	27	2	30	19	4	6	
	10	Richie, David	Ditto	16	2	10	15	19	10	
	10	Redmond, Edward	Ditto	41	1	19	28	18	0	
	10	Stevenson, William	Ballynary, &c.	59	1	14	44	7	4	
Tartaraghan	10	Telford, Robert	Cloncarish	13	0	16	14	2	4	
	10	Wilson, Richard	Derrylard	9	3	0	10	0	4	
	10	Roe, John	Ballynary	56	2	21	37	12	10	
	10	Campbell, Owen	Maghery	16	2	0	14	10	8	
	10	Kells, William	Breagh	10	3	15	10	19	8	
	10	Millsop, Francis	Cloncarish	9	3	12	8	17	1	
	10	M'Conkey, John	Ballynary	9	1	0	8	18	9	
	10	M'Adam, William	Cloncore	29	0	0	21	17	0	
	10	M'Adam, Henry	Ditto	15	0	0	12	15	0	
	10	M'Cann, John	Derryaugh		..			..		
	10	M'Fall, John	Breagh		..			..		
	10	Robinson, William	Derryaugh	8	1	32	7	16	9	
	20	Shannon, Robert	Ballynary		..			..		
	10	Woodhouse, James	Derrinraw	40	0	0	27	0	0	
	50	Alexander, Charles	Comalack		..			..		
	10	Arnold, Thomas	Derryka	9	1	16	9	3	0	
	50	Carrick, William	Foy		..			..		
	10	Dynes, Francis	Derrycaw	17	1	0	18	15	0	
	10	Gardner, Robert	Foy	14	1	0	12	15	0	
	10	Hall, Richard	Derrynene		..			..		Cannot find in valuation.
	20	M'Creevy, William	Foybeg	33	2	11	34	11	0	
	10	M'Lindon, Peter	Derrycaw	14	2	7	12	18	0	
	10	O'Neill, John	Derryneskin		..			..		Cannot find in valuation.
	10	Robb, William	Derrybrohas	48	0	0	50	15	0	
Drumcree	10	Fodd, Woolsey	Foy	15	3	26	15	14	0	
	10	Wilson, James	Derryneskin	11	1	0	11	7	6	
	10	Wilson, John	Ditto	21	3	0	21	15	0	
	50	Thompson, John	Derrymacfall		..			..		
	50	Burleigh, William	Derryall		..			..		
	20	Devlin, William	Bullnagone		..			..		
	10	M'Murray, George	Muckery	10	3	0	9	18	0	
	10	M'Cann, Arthur	Foybeg	10	1	13	10	10	0	
	20	Sinnamon, John	Derryanville		..			..		
	10	Troughton, Robert	Derrycaw		..			..		Cannot find in valuation.
	10	Fate, Dawson	Derryall	84	3	34	71	12	0	

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A. R. P.	Valuation. £. s. d.	Observations.
Breagh	50	Ansley, George	Kingarne	..	..	
	10	Bennett, Patrick	Cohara	7 3 0	7 15 0	
	10	Blacker, George	Cusheenagh	9 0 22	8 19 10	
	10	Berry, Mark	Kingarne	30 0 20	50 0 0	
	10	Crocket, Robert	Leggenagh	6 3 0	7 15 6	
	10	Crocket, Thomas	Ditto	7 3 10	8 5 0	
	10	Carran, Patrick	Cusheenagh	10 3 2	11 11 10	
	10	Devlin, Edward	Breagh	7 2 20	23 19 0	
	10	Donolly, James	Derrylettiffe	17 2 6	16 7 0	
	10	Dillon, William	Canagolabeg	14 2 0	17 6 0	
	10	Devlin, Edward	Breagh	17 1 20	19 17 0	
	10	Gardiner, John	Canagolabeg	4 2 26	9 6 0	
	10	Grey, Thomas	Drumherriffe	8 0 16	8 5 0	
	10	Halland, John	Timmakeel	19 3 0	34 0 0	
	10	Huniford, Ben	Cornamucklagh	12 0 0	10 2 0	
	10	Hyde, James	Diviney	8 2 20	8 10 0	
	10	Huniford, William	Cornamucklagh	11 2 0	9 8 0	
	10	Huniford, William	Leggenagh	13 1 30	13 19 0	
	10	Kinney, Patrick	Timmakeel	3 0 0	4 7 0	
	20	Lock, William	Timulkenny	..	..	
	10	Love, William	Timmakeel	16 0 25	15 14 0	
	10	Love, David	Ditto	29 0 0	34 0 0	
	10	Megan, John	Drumlellum	11 0 26	12 14 0	
	20	Mercer, Arthur	Unshena	..	..	
	10	Montgomry, Hugh	Aghanergill	7 2 3	8 10 6	
	10	Mulhalland, James	Derrylettiffe	6 0 20	6 11 0	
	10	Mercer, Henry	Drumherriffe	9 2 0	10 13 0	
	10	M'Keowne, Francis	Derrylettiffe	6 2 30	6 18 6	
	10	M'Keowne, Daniel	Ditto	7 0 30	8 4 0	
	10	M'Cove, Phelemy	Annagomagh	11 3 10	12 1 1	
	10	M'Cove, Michael	Ditto	10 0 20	12 2 6	
	10	M'Cove, Daniel	Ditto	9 1 4	9 11 9	
	10	M'Cove, Daniel	Ditto	8 3 10	10 3 0	
	10	M'Murray, James	Dromalis	25 1 30	23 15 0	
	10	Riddle, Bernard	Roughan	70 1 20	91 13 0	
	10	Robinson, Thomas	Aghanergill	..	..	
	10	Robb, Samuel	Farra	11 2 20	12 0 0	
	10	Russell, George	Timmakeel	4 2 0	8 15 0	
	10	Skiffington, Henry	Drumlellum	14 0 14	13 10 0	
	10	Stothard, David	Drumherriffe	3 3 20	3 11 6	
	10	Stothard, James	Canagolabeg	11 2 0	13 10 0	
	10	Todd, Arthur	Derrylettiffe	12 0 5	13 10 6	
	10	Thompson, Robert	Cushenagh	15 2 30	15 14 8	
	10	Woodhouse, Charles	Drumlellum	35 3 0	30 8 0	
	10	Wright William	Drumherriffe	13 3 0	13 0 0	
	10	Wright, George	Ditto	1 2 0	2 3 0	
	10	Woodhouse, Samuel	Drumlellum	47 2 25	50 10 0	
	10	Monow, William	Canoneill	11 0 0	13 0 0	
	10	M'Creery, Alexander	Breagh	18 3 20	21 7 0	
	10	M'Cove, Peter	Aghaneigle	10 0 20	12 18 0	
	10	Taylor, Richard	Breagh	..	..	
	10	Thompson, James	Ditto	6 2 20	7 2 0	
	10	Atkins, Henry	Corcraine	18 2 0	36 0 0	
	10	Cook, John	Corcullentrabeg	9 3 22	12 2 0	
	10	Coleman, Edward	Corcullentramore	8 0 0	9 10 0	
	10	Cooke, Jervis	Mullentine	9 0 21	10 2 7	
	10	Craigan, Thomas	Ditto	40 0 25	53 13 10	
	10	Comestan, James	Selshion	16 0 0	16 6 0	
	10	Clayton, Isaac	Clownagh	4 2 0	7 3 9	
	10	Clayton, Edward	Ditto	7 0 0	8 17 6	
	10	Dawson, Thomas	Corcraine	7 3 10	14 17 6	
	10	Flanagan, John	Mullentine	35 0 36	49 0 7	
	10	Ferguson, Dudley	Clownagh	9 1 0	11 10 0	
	10	Ferguson, David	Ditto	3 0 0	4 15 0	
	10	Fletcher, Samuel	Ditto	5 1 12	7 19 9	
	50	Heath, Francis	Drumnasoo	..	..	
	20	Henry, James	Tavanagh	..	..	
	50	Halligan, James	Baltylum	..	..	
	10	Jackson, Foster	Corcullentrabeg	20 2 0	23 0 0	
	10	Joyce, John	Corcullentramore	24 0 0	25 10 0	
	10	Jackson, James	Annagh	18 0 0	25 0 0	
	20	Joyce, John	Tavanagh	..	..	
	20	Jelly, Henry	Ditto	..	..	

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A.	R.	P.	Valuation. £.	*s.*	*d.*	Observations.
Portadown	10	Lawson, George	Mullentine	25	0	3	31	12	0	
	20	Mallagh, Benjamin	Corcrane	..			..			
	10	Mallagh, John	Corcullentrabeg	19	3	0	30	0	0	
	10	May, James	Mullentine	11	2	20	15	0	0	
	10	Mallagh, William	Corcullentrabeg	14	3	0	16	15	0	
	10	Moneypenny, James	Ballyworkan	13	3	33	20	5	0	
	10	Monow, George	Clownagh	2	2	0	10	10	0	
	10	Mays, John	Tavanagh	..			32	10	0	
	20	Mathews, Hugh	Annagh	..			..			
	10	Moneypenny, William	Ditto	16	0	0	22	0	0	
	10	May, Thomas	Tavanagh	..			26	10	0	
	10	Miller, John	Annagh	15	2	8	20	0	0	
	10	M'Adam, Thomas	Selshion	9	1	0	15	7	0	
	10	M'Connell, John	Ditto	20	0	10	26	1	0	
	10	M'Ildoon, Henry	Ballyoran	8	2	0	9	10	0	
	50	Paul, William	Tavanagh	..			..			
	10	Ripley, James	Drumnakelly	7	1	0	10	0	6	
	50	Scinnamond, Thomas	Portadown	..			..			
	10	Shillington, John	Baltylum	7	1	12	8	4	9	
	10	Stanley, Henry	Tavanagh	..			37	10	0	
	10	Totten, Joseph	Annagh	11	2	10	13	0	0	
	10	Totten, William	Clownagh	10	2	0	14	12	6	
	10	Turner, William	Drumnakelly	13	1	0	15	8	6	
	50	Wilson, John	Corcrane	..			..			
	10	Waugh, William	Selshion	12	0	0	12	12	0	
	20	M'Clelland, Thomas	Portadown	..			..			
	50	Redmund, John	Drumnakelly	..			..			
	50	Atkinson, Woolsey	Tavanagh	..			..			
	20	Robinson, John	Portadown	..			..			
	20	Joyce, William	Tavanagh	..			..			
	50	O'Bins, Hamlet	Ditto	..			..			
	50	Irwin, C. K.	Ditto	..			..			
	50	Wallace, Hugh	Ditto	..			..			
	10	Cook, George	Corcullentrabeg	5	3	0	6	7	0	
	10	Clayton, James	Clownagh	7	0	0	8	10	0	
	10	Dollar, William	Artabraca	12	1	22	13	16	8	
	50	Edgar, Richard	Portadown	..			..			
	50	Fox, John	Corcrane	..			..			
	10	Hartley, Philip	Drumnakelly	..			..			Cannot be found in valuation.
	20	Harrison, John	Ditto	..			..			
	10	Jackson, Henry	Ditto	11	2	0	11	11	0	
	50	Joyce, William	Portadown	..			..			
	20	Jackson, William	Ditto	..			..			
	10	Jilly, Andrew	Ditto	..			20	0	0	
	10	Keelan, Alexander	Drumnasoo	..			..			Cannot be found in valuation.
	10	Monow, Samuel	Portadown, Tavanagh.	10	3	1	16	2	6	
	10	May, John	Maghon	..			..			Cannot be found in valuation.
	50	Montgomery, Henry.	Portadown	..			..			
	20	M'Keowne, Daniel	Annah	..			..			
	10	M'Nally, Thomas	Corcullentramore	20	0	30	25	0	0	
	10	M'Cullaugh, Samuel.	Portadown	0	0	10	5	10	0	
	20	M'Connell, William	Ditto	..			..			
	10	Orr, Robert	Drumnasoo	..			..			Cannot be found in valuation.
	20	Pepper, Thomas.	Ballywerkin	..			..			
	50	Stanley, John	Annagh	..			..			
	10	Spratt, James	Artrabraca	20	2	20	19	10	11	
	10	Taylor, Jacob	Corcullentramore	22	3	0	26	2	0	
	50	Woolsey, John	Clownagh	..			..			
	10	Wright, Thomas	Artabraca	15	3	7	19	15	3	
	10	Wright, John	Ditto	14	2	26	16	11	3	
	50	Woodhouse, John	Portadown	..			..			
	50	Woodhouse, Curren	Ditto	..			..			
	10	Williamson, William	Kilmoriarty	..			..			Cannot be found in valuation.
	10	Willis, Martin	Drumnakelly	18	1	31	17	13	0	
	10	Wright, Thomas	Mullentine	12	0	31	14	4	4	

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A. R. P.	Valuation. £. s. d.	Observations.
	20	Mathews, William	Corcrane	..	..	
	10	Brownlow, William	Artabraca	15 0 0	20 7 6	
	10	Brownlow, Thomas	Ditto	10 1 0	9 19 4	
	50	Greer, George	Dougher, &c.	..	..	
	20	Greer, Joseph	Ditto	..	..	
	10	Kelly, Henry	Lurgan	0 0 20	12 10 0	
	50	Gilbert, John	Ditto	..	..	
	50	Malcom, James	Ditto, &c.	..	..	
	10	Armstrong, William	Ditto	0 0 0	55 0 0	
	20	Browne, William	Ditto	..	..	
	20	Black, Saville	Ditto	..	..	
	20	Black, John	Ditto	..	..	
	10	Bullock, Thomas	Ditto	..	8 10 0	
	10	Brown, Moses	Moynbrieffe	12 2 27	12 8 0	
	10	Curry, John	Ditto	16 3 22	14 2 0	
	10	Coulter, Joseph	Leggahony	16 2 20	23 15 1	
	10	Coulter, Richard	Tullygally	19 3 3	25 15 0	
	50	Cuppage, John	Lurgan	..	..	
	50	Cuppage, Henry	Ditto	..	..	
	20	Campbell, Hugh	Ditto	..	..	
	10	Corner, Thomas	Drumnamoe and Lurganham.	21 1 23	26 5 0	
	20	Dolling, Robert H.	Lurgan	..	..	
	10	Davis, Andrew	Taberhewney	4 1 25	10 10 0	
	10	Douglass, George	Sougher	16 2 34	25 13 9	
	20	Ellis, Robert	Ballyblagh	..	..	
	10	Ellis, William	Lurgan	..	13 10 0	
	50	Greer, George	Ditto, &c.	..	..	
	50	Greer, Samuel	Ditto	..	..	
	20	Greer, John Waite	Ditto	..	..	
	10	George, William	Teersogue	8 3 24	11 9 0	
	20	Gilbert, William	Lurgan	..	..	
	50	Hazelton, Robert	Ditto	..	..	
	10	Hops, Richard	Leggahony	19 0 5	21 3 0	
	10	Hewitt, Joseph	Tullygally	7 3 39	8 8 0	See Ballymoney.
	30	Hazelett, John	Lurgan	..	..	
	50	Hill, Launcelot	Ditto	..	..	
	10	Hewitt, James	Tullygally	15 1 2	14 5 0	
	20	Hancock, John Wm.	Lurgan	..	..	
	20	Johnston, William	Ditto	..	..	
	50	Johnston, John	Ditto	..	..	
Lurgan	20	Johnston, James	Ditto	..	..	
	10	Johnston, John Moore	Drumnamoe, &c.	10 2 20	17 2 0	
	20	Ker, James	Tullygally	..	..	
	10	Kirke, Samuel	Lurgan	..	7 10 0	
	20	Kennedy, John	Ditto	..	..	
	20	Kirk, Banack	Moynbrieffe	..	..	
	10	Kirke, David	Ditto	10 1 29	10 11 0	
	50	Lockart, George	Ballyblagh	..	..	
	10	Lowder, Peter	Drumnamoe	13 1 30	14 7 0	
	50	Magee, John	Lurgan	..	..	
	50	Moore, Dunlop	Ditto	..	..	
	20	Mathers, Thomas	Ditto, &c.	..	..	
	20	Mills, James	Ditto	..	..	
	50	Magee, Charles	Ditto	..	..	
	10	M'Keowne, Hugh	Ditto	..	16 10 0	
	20	M'Camb, John	Ditto	..	..	
	10	M'Corry, John	Ditto	.	14 10 0	
	10	M'Clean, Henry	Leggahony	3 2 8	5 18 6	
	10	M'Kenna, Hugh	Ditto	10 0 11	10 6 3	
	10	M'Kinsty, James	Tullygally	12 3 30	14 2 0	
	10	Nicholson, Thomas	Ditto, Leggahony	12 1 14	12 19 7	
	10	Nicholson, William	Ditto	10 3 31	12 3 0	
	10	Ruddell, George	Lurgan	..	13 10 0	
	10	Ross, John	Ditto	..	14 0 0	
	10	Ross, Hugh	Ballyblagh	12 2 6	26 19 1	
	50	Turtle, James	Lurgan, &c.	..	..	
	20	Taggart, Moses	Ditto	..	..	
	10	Taaffe, William	Ditto	..	25 10 0	
	10	Thompson, Thomas	Ballyblagh	..	10 0 0	

A List of the Registered Freeholders in the Armagh Portion of the Lurgan Union, &c.—*continued.*

Electoral Division.	£.	Name.	Townland.	Area. A. R. P.	Valuation. £. s. d.	Observations.
	50	Watson, Francis	Lurgan	..	..	..
	20	Wells, Matthew	Ditto	..	..	..
	10	Weatheral, James	Moynbrieffe	11 0 33	13 15 0	..
	20	Boyd, James	Lurgan	..	..	..
	10	Cummins, John	Ditto	..	20 10 0	..
	10	Halliday, Soloman	Moynbrieffe	6 3 20	7 7 1	..
	20	Hall, Joseph	Taberhewney	..	..	..
	10	Hutcheson, William	Leggahony	17 1 12	17 3 10	..
	20	Lockart, William	Ballyblagh	..	..	..
	50	Warring, Holt	Lurgan	..	..	..
	10	Aprichard, Charles	Donagreigh	26 1 11	27 1 0	..
	10	Allen, James	Derrylesnahaville	12 2 0	15 17 0	..
	10	Allen, Joseph	Ditto	16 2 0	19 11 0	..
	10	Askin, David	Lurganbarry	4 2 14	6 2 6	..
	10	Bunton, Francis	Clonrolla	6 3 0	6 16 0	..
	10	Baxter, John	Clanakillavoriff	30 2 19	27 15 0	..
	10	Bunton, John	Dromnikerne	29 1 28	30 15 0	..
	10	Corner, Henry	Cornikinegar and Drumnamee.	14 0 30	16 19 0	..
	10	Clarke, Patrick	Clonrolla, Lissacunar.	6 2 20	7 5 0	..
	10	Doone, Edward	Ditto	18 0 0	22 0 0	..
	10	Doyle, James.	Tullyronally.	7 1 19	8 15 0	..
	20	Dolling, W. B.	Derrylesnahaville	..	..	..
	10	Ellis, John	Tullydagon	42 2 31	50 0 0	..
	10	Findon, Bernard.	Ditto and Cornikinegar.	55 2 32	53 19 6	..
Cornikinegar.	10	Gillstane, Anthony	Clonrolla	19 0 0	18 2 1	..
	10	Gallery, Terence	Cornikinegar, &c.	21 0 29	21 16 0	..
	10	Gallery, Patrick	Ditto	15 0 8	16 10 0	..
	10	Heaney, Edward	Killaghey	5 2 25	6 1 0	..
	10	Henderson, Michael	Cornikinegar	19 1 4	19 7 0	..
	10	Hart, John	Derrylesnahaville	10 1 35	11 10 0	..
	10	Langtry, John	Cornikinegar	61 2 32	77 8 0	..
	10	Madowell, Robert	Dromnikerne	13 0 6	14 19 0	..
	10	M'Corry, John	Donagreigh	29 0 13	28 5 0	..
	10	M'Veigh, James	Cornikinegar, &c.	16 1 7	18 16 0	..
	10	O'Neill, Arthur	Ditto	8 3 17	12 0 0	..
	10	Stevenson, Thomas	Clonrolla	90 0 0	115 5 6	..
	10	Caulter, Samuel	Ditto	12 3 0	12 8 0	..
	10	Gallery, Thomas	Donagreigh	39 1 3	38 17 0	..
	10	M'Mullen, Samuel	Lissconan	8 0 36	7 16 0	..
	10	Magee, Hugh	Killaghey	14 0 38	17 1 0	..
	10	Pedloe, Henry	Lissconan	12 2 13	13 12 0	..

SUMMARY.

Number of £10 Electors, whose rating was ascertained.	Number of the preceding, who appear rated at Sums under £10.	Number of ditto who appear rated at Sums under £5.
348	71	6

APPENDIX E.

COUNTY OF ARMAGH.—Griffith's Valuation compared with Valuation of Union.

Barony.	Parish.	Electoral Division.	Townland.	Population.	Area.	Valuation by Griffiths.			Valuation by Union Valuer.
						Land.	Houses.	Total.	
					A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Oneilland East	Seagoe	Brownlow's Derry.	Aghacommon	256	221 2 12	180 15 6	23 14 0	204 9 6	289 10 6
			Annaloist	208	285 0 2	174 0 8	..	174 0 8	278 14 0
			Ballynamoney	530	467 2 22	377 1 5	..	377 1 5	537 1 6
			Boconnell	201	175 0 21	141 9 0	..	141 9 0	200 18 0
			Drumnakelly	204	199 2 11	180 7 11	6 10 0	186 17 11	232 9 6
			Kilvirgin	95	218 0 26	193 8 10	4 18 0	198 6 10	234 9 0
			Kinnagoe	321	378 3 15	258 15 4	9 8 0	268 3 4	422 4 0
			Knockramer	202	157 3 13	137 6 0	6 12 0	143 18 0	211 13 0
			Silverwood	222	198 3 25	220 12 2	25 19 0	246 11 2	309 5 6
			Tanaghmore West.	148	209 2 14	176 9 1	15 17 0	192 6 1	241 2 0
			Turmoyra	288	278 1 13	210 9 6	6 19 0	217 8 6	297 1 0
			11	2,675	2,790 2 14	2,250 15 5	99 17 0	2,350 12 5	3,254 8 0
			Ballydonaghey	154	122 1 8	107 7 2	12 0 0	119 7 2	169 18 6
			Ballygargan	340	304 2 12	244 0 0	..	244 0 0	289 13 6
			Ballyhannon	249	275 3 14	228 1 9	9 0 0	237 1 9	241 11 0
			Ballymacrandal	123	169 2 3	140 3 3	9 8 0	149 11 3	182 2 6
			Ballynaghey	85	83 3 26	75 10 7	15 12 0	91 2 7	142 0 0
			Breagh	162	257 1 30	210 11 7	12 12 0	223 3 7	254 11 6
			Carrick	15	167 0 18	147 0 11	36 13 0	183 13 11	206 0 0
,,	,,	Currowbrach	Drumlisnagrilly	49	70 0 1	56 7 2	..	56 7 2	83 2 6
			Drumnacanvey	67	111 2 37	94 19 8	14 6 0	109 5 8	128 19 0
			Edenderry	414	247 0 16	293 1 6	195 12 0	488 13 6	711 8 0
			Hacknahay	143	100 0 7	83 8 3	3 8 0	86 16 3	128 19 0
			Killycomain	184	195 0 24	171 19 2	29 11 0	201 10 2	284 14 6
			Knock	138	105 2 22	89 19 1	..	89 19 1	139 6 6
			Knocknamuckly	296	254 1 29	208 13 0	..	208 13 0	274 13 6
			Leveghery	217	286 2 27	232 19 11	29 6 0	262 5 11	347 8 0
			15	2,636	2,751 1 34	2,384 3 0	367 8 0	2,751 11 0	3,632 8 0
			Ballynacor	246	320 0 21	161 10 7	10 19 0	172 9 7	211 17 6
			Balteagh	251	239 0 11	198 16 1	..	198 16 1	237 3 6
			Bocomra	139	108 2 22	87 4 8	9 4 0	96 8 8	123 1 0
			Carn	184	193 1 37	147 0 2	10 7 0	157 7 2	200 7 0
			Clonrolla	204	132 1 37	121 14 6	..	121 14 6	138 9 6
			Crossmacahilly	218	221 3 39	161 5 11	..	161 5 11	208 13 0
			Derryvore	103	177 3 15	101 19 5	..	101 19 5	128 13 0
			Drumgask	180	171 0 10	147 7 8	..	147 7 8	169 9 0
			Drumgor	407	328 3 5	285 14 7	3 17 0	289 11 7	341 18 6
			Drumnagoon	268	254 2 22	205 3 8	4 6 0	209 9 8	246 6 0
,,	,,	Kernon	Kernon	259	170 0 12	140 14 5	3 10 0	144 4 5	177 7 0
			Knockmenagh	55	107 2 0	92 5 5	..	92 5 5	102 13 6
			Lisnamintry	149	173 0 15	141 14 2	4 5 0	145 19 2	183 15 0
			Lisniskey	196	184 2 9	150 11 10	..	150 11 10	176 4 6
			Lylo	125	116 3 13	103 8 9	5 3 0	108 11 9	130 14 0
			Moyraverty	451	374 2 37	305 17 0	14 19 0	320 16 0	425 17 0
			Seagoe, Lower	157	288 3 22	238 5 8	22 14 0	260 19 8	316 12 6
			Seagoe, Upper	183	129 3 7	123 4 3	5 2 0	128 6 3	165 16 0
			Tanificarbet	203	122 3 3	99 17 4	..	99 17 4	135 11 0
			Tanifiglasson	158	178 3 18	150 16 2	3 15 0	154 11 2	160 17 0
			Tarson	289	203 2 0	149 5 8	..	149 5 8	187 3 6
			21	4,425	4,198 2 35	3,313 17 11	98 1 0	3,411 18 11	4,168 9 0
			Ardmore	189	333 2 10	136 15 6	5 6 0	142 1 6	217 3 0
			Ballynarry	521	779 2 28	293 17 8	..	293 17 8	610 9 0
			Derryadda	365	701 2 2	187 5 2	20 17 0	208 2 2	454 8 0
			Derrycor	169	319 2 15	54 14 3	..	54 14 3	88 8 0
			Derryinver	586	837 0 9	257 19 5	..	257 19 5	513 11 0
			Derryloste	188	555 3 23	203 18 8	..	203 18 8	298 14 6
,,	Moyntaghs	Moyntaghs	Derrymacash	184	803 3 19	318 5 2	21 6 0	339 11 2	519 15 6
			Derrytagh North.	424	266 0 5	23 11 1	..	23 11 1	333 4 0
			Derrytagh South.		541 0 22	199 12 3	..	199 12 3	
			Derrytrasna	265	811 1 1	190 19 10	4 18 0	195 17 10	408 0 2
			10	2,891	5,949 2 14	1,866 19 0	52 7 0	1,919 6 0	3,443 13 2
			Ballynarry	258	578 3 22	166 2 3	18 15 0	184 17 3	407 1 3
			Breagh	290	353 3 4	242 11 6	35 13 0	278 4 6	362 15 6
			Cloncarish	224	190 2 37	93 19 0	..	93 19 0	171 4 9
			Cloncore	538	548 3 0	205 18 2	..	205 18 2	497 3 6
			Clonmacate	231	302 0 20	127 3 0	..	127 3 0	195 12 4
			Clontelew	47	147 2 27	118 14 0	18 16 0	137 10 0	177 16 8
			Derryaugh	136	174 2 24	56 4 3	48 15 0	104 19 3	362 17 11
Oneilland West	Tartaraghan	Tartaraghan	Derrycaw	165	269 2 16	67 2 6	..	67 2 6	187 10 0
			Derryinraw	188	907 2 2	291 0 6	..	291 0 6	441 18 6
			Derrykeeran	141	382 2 18	50 13 5	3 8 0	54 1 5	162 10 6
			Derrykeevan	295	277 0 22	79 6 10	..	79 6 10	236 15 0
			Derrylard	373	595 3 5	188 4 10	3 8 0	191 12 10	405 11 10
			Derrylileagh	183	419 3 14	74 7 0	..	74 7 0	167 1 8
			Maghery	238	323 3 29	175 14 4	..	175 14 4	243 6 9
			Tarthlougue	137	118 1 37	82 2 8	..	82 2 8	114 4 11
			15	3,444	5,591 1 37	2,019 4 3	128 15 0	2,147 19 3	4,133 11 1

COUNTY OF ARMAGH—*continued.*

Barony.	Parish.	Electoral Division.	Townland.	Population.	Area.	Valuation by Griffiths.			Valuation by Union Valuer.
						Land.	Houses.	Total.	
					A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
			Ballynagowan	148	498 3 0	364 6 11	15 10 0	379 16 10	428 0 0
			Corbrackey	420	302 1 32	166 0 0	3 11 0	169 11 0	307 15 6
			Cornalack	28	81 0 24	64 4 6	33 16 0	98 0 6	127 1 0
			Clonamola	42	60 2 15	58 3 6	3 17 0	62 0 6	73 5 0
			Derryall	248	363 1 0	126 6 9	..	126 6 9	278 3 6
			Derryanville	240	216 3 30	114 15 11	7 15 0	122 10 11	180 7 6
			Derrybrughas	136	252 2 6	123 0 9	26 19 0	149 19 9	214 7 3
			Derrycaw	194	172 2 17	54 19 4	..	54 19 4	107 5 0
			Derrycorry	161	195 0 22	106 13 11	5 0 0	111 13 11	122 19 0
			Derrykerran	184	251 2 10	54 19 9	..	54 19 9	112 19 6
Oneilland, West	Drumcree	Drumcree	Derrymacfall	60	431 3 38	67 19 2	..	67 19 2	286 9 6
			Derrymatty	138	118 3 18	56 6 4	..	56 6 4	104 18 0
			Derryneskin	77	214 2 18	62 2 8	..	62 2 8	158 5 0
			Derryvane	98	189 3 33	54 16 8	..	54 16 8	99 7 0
			Drumcree	138	161 1 7	137 4 9	15 0 0	152 4 9	207 6 0
			Drumgoore	82	94 2 17	83 16 7	6 7 0	90 3 7	116 9 3
			Drumenagh	149	160 2 16	137 13 1	4 14 0	142 7 1	183 11 0
			Foybeg	188	214 0 4	139 15 8	5 0 0	144 15 8	203 0 6
			Foymore	64	216 0 31	94 7 9	5 0 0	99 7 9	149 15 0
			Kilmagamish	119	177 0 23	154 10 4	..	154 10 4	186 10 10
			Muckery	115	349 2 6	163 0 8	..	163 0 8	239 15 6
		21		3,029	4,723 3 7	2,385 5 0	132 9 0	2,517 14 0	3,887 10 10
			Aghanergill	75	93 0 1	86 3 7	..	86 3 7	115 3 6
			Annagoura	56	92 2 17	91 9 1	..	91 9 1	102 17 1
			Annakeera	100	150 2 21	87 19 11	..	87 19 11	104 5 6
			Ballyfodrin	75	101 0 10	77 2 6	6 15 0	83 17 6	119 4 4
			Ballymakeown	314	127 0 4	106 8 11	7 6 0	113 14 11	144 5 0
			Breagh	325	238 3 17	199 16 10	4 8 0	204 4 10	271 16 0
			Canagolabeg	102	133 1 15	104 5 7	4 0 0	108 5 7	168 6 0
			Canagolamore	191	223 0 27	159 15 9	6 14 0	166 9 9	254 19 0
			Canoneill	67	113 1 3	93 11 11	..	93 11 11	133 11 0
			Clonmartin	56	97 2 2	79 17 1	6 7 0	86 4 1	109 12 7
			Cohara	139	110 2 25	85 19 7	..	85 19 7	119 14 6
			Comamucklagh	77	130 0 38	71 7 3	..	71 7 3	127 19 0
			Cusheenagh	123	83 2 35	82 8 7	..	82 8 7	92 13 1
,,	,,	Breagh	Derryletteffe	189	182 0 17	147 19 10	..	147 19 10	189 8 6
			Diviney	137	157 1 13	146 0 3	23 16 0	169 16 3	212 12 3
			Dromalis	139	88 1 9	74 2 2	..	74 2 2	98 7 6
			Drumherriffe	129	136 1 20	109 8 4	..	109 8 4	156 6 8
			Drumaullyduffe	108	96 3 15	92 16 11	3 10 0	96 6 11	121 18 6
			Drumlellum	90	231 0 38	133 6 4	21 5 0	154 11 4	207 0 6
			Drumnevin	51	70 1 20	66 11 11	..	66 11 11	81 18 0
			Fara	95	84 3 26	75 13 11	..	75 13 11	106 10 0
			Kingarve	127	180 0 17	87 6 8	3 14 0	91 0 8	140 4 6
			Leggenagh	74	58 0 5	59 7 0	..	59 7 0	62 17 6
			Richmount	127	123 0 3	114 3 6	4 18 0	119 1 6	170 12 0
			Roughan	149	228 1 19	195 14 9	9 5 0	204 19 9	259 19 0
			Timmakeel	171	198 3 16	169 6 4	7 9 0	176 15 4	230 8 6
			Timulkenny	48	64 0 23	48 10 6	5 15 0	54 5 6	78 17 0
			Unshenagh	60	75 1 28	47 7 11	12 18 0	60 5 11	92 13 0
		28		3,394	3,670 2 4	2,894 2 11	128 0 0	3,022 2 11	4,074 0 0
			Anna	178	236 2 3	181 11 7	9 9 0	191 0 7	292 13 0
			Artabrackagh	484	547 1 15	456 11 1	5 18 0	462 9 1	617 8 1
			Ballyoran	163	136 1 6	144 0 6	..	144 0 6	188 2 6
			Ballyworkan	787	978 0 30	492 11 5	19 0 0	511 11 5	825 10 0
			Baltylum	176	145 3 35	164 11 7	7 7 0	171 18 7	200 10 3
			Clownagh	258	295 2 22	283 2 9	32 8 0	315 10 9	446 0 8
			Corcrane	830	200 1 17	268 17 11	413 15 0	682 12 11	1,258 12 0
			Corcullentrabeg	420	161 2 22	115 2 10	7 1 0	122 3 10	165 7 0
,,	,,	Portadown	Corcullentramore		225 2 7	123 15 5	27 14 0	151 9 5	258 5 0
			Drumnakelly	452	484 2 23	454 17 3	12 7 0	467 4 3	594 10 7
			Drumnasoo	254	221 0 39	190 18 11	..	190 18 11	252 10 0
			Garoaghey	20	135 2 3	164 2 1	144 11 0	308 13 1	572 4 7
			Kilmoriarty	374	326 1 30	310 11 4	..	310 11 4	424 14 6
			Maghon	105	291 0 17	259 11 4	10 18 0	270 9 4	417 16 0
			Mullentine	250	276 3 2	283 1 4	21 7 0	304 8 4	370 17 8
			Selshion	213	171 2 32	149 8 6	8 13 0	158 1 6	214 13 0
			Tavanagh	761	149 1 26	170 3 3	1,288 4 0	1,458 7 3	2,009 12 6
		17		5,725	4,984 1 9	4,212 19 1	2,008 12 0	6,221 11 1	9,109 7 4
			Aghnacloy	63	75 3 37	104 5 0	4 1 0	108 6 0	137 16 7
			Ballyblagh	521	162 2 20	241 4 9	180 13 0	421 17 9	633 11 1
			Demesne	..	259 0 1	322 6 0	111 8 0	433 14 0	1,030 0 0
			Derry	200	151 3 5	211 2 3	106 8 0	317 10 3	428 9 7
			Dougher	162	176 0 11	225 5 4	113 16 0	339 1 4	691 0 11
			Drumnamoe	58	71 3 33	74 1 2	4 2 0	78 3 2	85 1 2
			Knockneshane	282	208 0 34	242 7 11	4 4 0	246 11 11	301 16 2
			Leggahony	292	301 0 24	252 2 10	3 11 0	255 13 10	332 13 9
Oneilland, East	Shankill	Lurgan	Lurgan	2,842	85 2 38	123 6 6	2,924 4 0	3,047 10 6	1,126 11 0
			Moynbrieffe	253	291 1 31	242 8 10	..	242 8 10	301 7 2
			Shankill	30	171 3 10	235 10 6	21 5 0	256 15 6	317 17 9
			Tanaghmore, South	197	205 2 26	307 18 9	117 7 0	425 5 9	559 4 0
			Teghnevan	163	276 2 7	300 18 6	..	300 18 6	369 17 0
			Teersogue	110	74 0 24	78 0 3	..	78 0 3	90 2 0
			Tuberhewney	203	205 2 27	252 19 11	4 11 0	257 10 11	324 14 6
			Tullygally	239	278 0 14	237 1 8	13 19 0	251 0 8	314 9 0
		16		5,615	2,995 3 22	3,451 0 2	3,609 9 0	7,060 9 2	10,351 11 8

COUNTY OF ARMAGH—*continued.*

Barony.	Parish.	Electoral Division.	Townland.	Population.	Area.	Valuation of Griffiths. Lands.	Houses.	Total.	Valuation by Union Valuer.
					A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Oneilland, East	Shankill	Cornikinegar	Clonrolla	158	283 2 4	227 1 7	9 15 0	236 16 7	299 14 0
			Cornikinegar	286	306 1 15	283 2 6	18 9 0	301 11 6	349 8 0
			Drumnikerne	145	213 3 29	201 7 2	6 4 0	207 11 2	220 15 6
			Killaughey	104	139 3 23	121 14 6	..	121 14 6	149 10 6
			Lisscorran	213	183 0 34	143 6 11	3 8 0	146 14 11	189 5 0
			Lurgemharry	120	175 3 36	166 11 10	..	166 11 10	198 1 6
			Tanaghmore, North	146	230 1 26	212 5 8	22 0 0	234 5 8	294 4 0
			Tullydagon	89	119 3 20	114 7 8	3 14 0	118 1 8	133 11 6
			Tullyronally	63	51 3 14	49 17 9	..	49 17 9	60 3 6
	Magheralin		Clonakillavoriffe	74	162 1 34	150 1 8	8 15 0	158 16 8	171 0 6
			Derrylisnahaville	144	149 1 26	159 11 6	5 17 0	165 8 6	196 7 6
			Donagreigh	177	174 2 2	155 15 0	..	155 15 0	178 3 6
		12		1,719	2,191 1 23	1,985 3 9	78 2 0	2,063 5 9	2,440 5 0
SUMMARY.									
Oneilland, East	Seagoe	Brownlowsderry	11	2,675	2,790 2 14	2,250 15 5	99 17 0	2,350 12 5	3,254 8 0
,,	,,	Carrowbrack	15	2,636	2,751 1 34	2,384 3 0	367 8 0	2,751 11 0	3,632 8 0
,,	,,	Kernon	21	4,425	4,198 2 35	3,313 17 11	98 1 0	3,411 18 11	4,168 9 0
,,	Moyntaghs	Moyntaghs	10	2,891	5,949 2 14	1,866 19 0	52 7 0	1,919 6 0	3,443 13 2
Oneilland, West	Tartaraghan	Tartaraghan	15	3,444	5,591 1 37	2,019 4 3	128 15 0	2,147 19 3	4,133 11 1
,,	Drumcree	Drumcree	21	3,029	4,723 3 7	2,385 5 0	132 9 0	2,517 14 0	3,887 10 10
,,	,,	Breagh	28	3,394	3,670 2 4	2,894 2 11	128 0 0	3,022 2 11	4,074 0 0
,,	,,	Portadown	17	5,725	4,984 1 9	4,212 19 1	2,008 12 0	6,221 11 1	9,109 7 4
Oneilland, East	Shankill	Lurgan	16	5,615	2,995 3 22	3,451 0 2	3,609 9 0	7,060 9 2	10,351 11 8
,,	,,	Cornikinegar	12	1,719	2,191 1 23	1,985 3 9	78 2 0	2,063 5 9	2,440 5 0
			166	35,553	39,847 2 39	26,763 10 6	6,703 0 0	33,466 10 6	48,495 4 1

APPENDIX F.

CLASSIFICATION of TENEMENTS in the ARMAGH portion of the LURGAN UNION, according to their Rated Value.

County.	Electoral Division.	Number of Tenants Rated. Un d	From £5 inclusive, to £7. 10s.	From £7. 10s. inclusive, to £10.	From £10. inclusive, to £15.	From £15. inclusive, to £20.	From £20. inclusive, to £30.	From £30. inclusive, to £40.	From £40. inclusive, to £50.	From £50. inclusive, to £60.	From £60. inclusive, to £70.	From £70. inclusive, to £80.	From £80. inclusive, to £90.	From £90. inclusive, to £100.	From £100. upwards.	Total.
Armagh.	Brownlow's Derry.	388	76	46	35	15	9	3	1	..	4	2	..	1	1	581
	Carrowbrack	394	66	38	38	12	16	13	2	3	1	..	1	1	1	586
	Kernon	667	103	65	54	14	19	6	..	1	1	1	..	..	1	932
	Moyntaghs	698	86	46	47	14	8	3	2	..	..	1	..	..	2	907
	Tartaraghan	700	131	52	41	15	12	3	2	2	..	..	..	1	1	960
	Drumcree	674	67	31	48	14	16	6	5	2	..	1	1	1	1	867
	Breagh	409	75	54	78	24	17	9	6	2	..	..	..	1	..	675
	Portadown	859	156	100	106	61	51	20	7	6	5	..	1	1	2	1,375
	Lurgan	688	157	111	138	46	47	17	6	5	1	1	..	..	3	1,220
	Cornikinagar	209	44	20	38	15	15	4	1	3	1	..	..	..	1	351
		5,686	961	563	623	230	210	84	32	24	13	6	3	6	13	8,454

APPENDIX G.

REGISTERED ELECTORS in part of Union lying within County ARMAGH.

Name of Division.	£10 Electors.	£20 Electors.	£50 Electors.	Total.
Brownlow's Derry	42	2	1	45
Carrowbrack	35	3	3	41
Kernon	40	7	3	50
Moyntaghs	21	..	3	24
Tartaraghan	26	1	..	27
Drumcree	14	3	4	21
Breagh	49	2	1	52
Portadown	57	14	18	89
Lurgan	35	23	18	76
Cornikinagar	30	1	..	31
Total in Armagh portion of Union	349	56	51	456

SCARIFF UNION.

Scariff.

REPORT.

THE Scariff Union extends over a district containing in extent 170 square miles, and 108,975 statute acres, and contains a population of 47,894, according to the last census. Two of the ten electoral divisions of which it consists, namely, Ballinakill and Clanrush, and part of a third, viz. Mountshannon, are situated in the county of Galway, all the rest of the Union lies in the county of Clare; the Union was declared on the 25th of July, 1839.—(Report of the Poor Law Commissioners for 1839, Appendix C.)

Extent of Union. Population.

At the second meeting of the guardians on the 1st of October, 1839, it was resolved that a competent person should be appointed to value the whole of the rateable property within the Union, and the clerk was directed to advertise accordingly.—(Extracts from Minute Book, Appendix A, p. 63.)

At the fourth meeting of the guardians on the 29th October, 1839, a Valuation Committee was appointed, consisting of thirteen guardians, of whom three were *ex officio*, and all the others elected; and the committee was instructed to meet at the conclusion of the valuation of each electoral division, and report thereon to the Board at their next meeting.

At the same meeting Mr. John Sampson who, though previously inexperienced in the valuing of land, had had considerable experience as a farmer, was elected valuator.—(Extracts from Minute Book of Guardians, Appendix A, p. 64.) Mr. Sampson proceeded upon his duties shortly after his appointment, furnished only with a map of the Union. No previous valuation of that district appears to have existed save the applotments under the Tithe Composition Acts, and these from the changes of ownership and the inequalities between the valuations in different parishes, were found nearly useless to the valuator.—(Evidence of Valuator, Appendix B, p. 65.)

Appointment and qualifications of valuator

Correspondence as to valuation, Appendix B.

A circular (of which I subjoin a copy in the Appendix, D, chiefly for the purpose of showing the principle upon which the Board professed to found the valuation) was forwarded to the different landed proprietors within the Union, requesting their co-operation "in order to enable the Valuation Committee to form a just opinion of the net annual value (*i. e.* the reasonable letting value) of each occupier's tenement," and stating that the object of the Board was "to obtain a fair valuation of the Union, in strict conformity with the terms of the Act."

Circular requesting co-operation of landlords.

In five instances specified in his evidence, the valuator was furnished with a statement of the quantity of land held, and the amount of the rent paid by each occupying tenant.—(Evidence of Valuator, Appendix B, p. 65.)

Assistance by landlord.

The valuator began his labours with the electoral division of Killuran; and when he had concluded the valuation of that division, but before it was submitted to the committee or the Board, he altered his original estimate of the value by striking off 2*s.* per acre of the value from each tenement where the acreable contents had been ascertained, and a lump sum off the mountain lands, where they had not.—(Evidence of Valuator, Appendix B, p. 68.) The reasons for making such reduction in the original estimate of the value formed (a reduction which it is evident must have operated most unequally) are not very apparent. Mr. Sampson's own account of it is, that he had concluded the valuation of that electoral division before he received the Commissioners' circulars on valuation and rating, and that he perceived upon reference to them, and upon inquiries from the valuators of other Unions, that he had gone on too high a scale, inasmuch as he had considered what the tenements would let for to any tenants, whereas he ought to have considered what they would let for to a solvent tenant.—(Evidence of Valuator, Appendix B, p. 68.)

Killuran electoral division first valued.

Original valuation reduced.

Reasons for reductions.

I cannot help thinking that his inquiries as to the scale of value adopted in other Unions had more influence upon the valuator in inducing him to alter his original estimate than the circulars of the Commissioners.

However that may be, the valuation of the electoral division of Killuran, thus reduced, was submitted to the Valuation Committee on the 20th of January, 1840, five elected guardians being present, when it was unanimously resolved that Mr. Sampson's valuation was too high, and that the sum of 25*s.* per Irish acre was the highest rate at which the best land in the Union should be valued, except in the immediate neighbourhood of the towns of Tulla and Killaloe, where the valuator might use his own discretion.—(Extracts from Minute Book of Valuation Committee, p. 69.)

Valuation of Killuran voted too high by the Valuation Committee.

After this, their first meeting, the proceedings of the Committee seem not to have been distinct from those of the Board, and the valuation of Killuran, thus disapproved of by the committee as too high, was submitted to the Board on the 13th of February, when a considerable difference of opinion seems to have prevailed between the Guardians who were proprietors of land within the Union, and those who were tenants. In the minutes of the proceedings of this, as of many other meetings of the Board, the names of the Guardians present are not mentioned, but a division appears to have taken place; a resolution was proposed by Maurice O'Connell, Esq., now, though not then, an *ex-officio* guardian, and seconded by Francis Drew, Esq. (an *ex-officio* guardian and vice-chairman of the Union), that the valuation of a particular farm in Killuran was not too high; to which an amendment was proposed by one elected guardian,

Difference between the proprietors and tenants about the valuation.

Scariff.

Resolution as to the rate at which lands should be valued, adopted by the Board.

and seconded by another, that the valuation of that farm was too high; when the amendment was carried by a majority of 10. A similar resolution to that of the Valuation Committee respecting the rate at which the lands should be valued, was carried at the same meeting, after a division upon an amendment proposed by Mr. O'Connell and seconded by John Molony, Esq., a proprietor of land within the Union, that the valuation, as returned by the valuator, appeared to be fairly made, and should be approved of. It is stated in the minute book that none but the Valuation Committee voted upon this division, and that the original resolution was carried by six votes against five, but the names of those who voted on either side are not given.—(Extracts from Minute Book of Guardians, Appendix A, p. 64.)

Resolution to reduce valuation of Killuran one-sixth adopted by the Board;

though disapproved of by proprietors.

At the next meeting of the Board, on the 14th March, 1840, the consideration of the subject of the valuation of Killuran appears to have been resumed, and a resolution was carried unanimously that the valuation of Killuran, as returned by Mr. Sampson, should be reduced one-sixth, the proportions of his valuation having been approved of.—(Extracts from Minute Book of Guardians, Appendix A, p. 64.) But though this resolution was carried without a division, and would at first sight seem to have been a compromise between conflicting interests, yet by the evidence of such of the guardians as had originally approved of Mr. Sampson's valuation, it appears they never assented to or approved of the reduction.—(Evidence of Mr. Reade and Mr. Purdon, Appendix B, pp. 67, 69.)

Resolution that the Union should all be valued upon the scale of the reduced valuation adopted by the Board.

At the next meeting of the Board, held on the 29th of April, 1840, which was attended by Mr. Hawley, the Assistant Poor Law Commissioner of the district, and at which four *ex-officio* and 12 elected guardinns are stated to have been present, it was resolved that the whole of the valuation of the Union should be conducted on the same principle as Killuran, that having been reduced one-sixth from the valuator's estimates. This resolution is stated in the minute book of the Board to have been carried by a majority of nine, and to have been adopted with the concurrence of the valuator.—(Extracts from Minute Book of Guardians, Appendix A, p. 64.) This latter part of the entry is contradicted by the valuator himself, who denies that he ever concurred in the reduction.—(Evidence of Valuator in Explanation, Appendix B, p. 68.)

Application of valuator to the commissioners for advice.

Answer of Mr. Hawley.

Mr. Hawley appears to have attended this meeting of the 29th April in consequence of a letter which the valuator addressed to the Poor Law Commissioners, requesting their advice as to whether he was to follow the resolution of the Board, fixing a scale for the valuation, or to follow his own judgment, and which was referred to Mr. Hawley as the Assistant Commissioner of the district. Mr. Hawley, in his reply, stated that he would attend the next meeting of the guardians for the purpose of directing them and the valuator as to the proper mode of proceeding; and in the mean time stated that no valuation would be in accordance with the Poor Relief Act which was not calculated on the actual value of each holding, without reference to a scale applicable to an electoral division or any other portion of the Union, and advised the valuator to proceed upon this principle until the next meeting of the Board.—(Letter of Mr. Hawley, Appendix D, p. 70.) Mr. Hawley's explanation of the law to the guardians (which I doubt not was very correct) seems to have been attended with very little effect, for at the very meeting which he attended they passed the resolution respecting the manner in which

Progress of valuation.

the Union should be valued, which I have before referred to. The valuator, however, continued his valuation upon the same standard as that upon which the valuation of Killuran had been formed before it was reduced by the Valuation Committee, and subsequently by the

Standard of value adopted.

Board.—(Evidence of Valuator, Appendix B, p. 67.) That standard he described to me as being what, in his opinion, a solvent tenant could afford to pay for the land, obtaining from it such a return as would enable him to have for himself and family a sufficient supply of potatoes, milk, and butter every day, and meat two or three times a week, and would enable him to have comfortable clothing for himself and his family.—(Evidence of Valuator, Appendix B, p. 65.) This standard he applied to large and small farms indiscriminately, judging of the value of the latter by the proportion which they bore to the former, and putting no higher value upon them in consequence of the higher rent which would probably be paid for them, because of their coming within the reach of a poorer class of persons than those

Exception to the general rule, town of Killaloe.

who would be likely to take the larger; the only exception to this general principle of valuation was in valuing the land within a small circle about the town of Killaloe, which he valued at what it would let for to an inhabitant of the town.—(Evidence of Valuator, Appendix B, pp. 65, 66.) The county cess, which, in the county of Clare, is an acreable tax, is levied without any reference to value, and averages nearly 5*s.* an acre.—(Evidence of Valuator,

Mode of estimating the net value.

Appendix B, p. 65.) Mr. Sampson deducted from the gross value the tithe rent-charge; he supposed it to be, as in fact it is, borne by the landlord in the first instance; the "tenants' rates" he fixed by ascertaining the amount of the rent paid by each occupant, and calculating the proportion of the poundage which at his valuation would fall on the tenant, supposing the poor-rate to be 5*d.* in the pound, at which amount the valuator had been directed by a resolution of the Board passed on the 31st of December, 1839, to estimate its amount.—(Evidence of Valuator, Appendix B, p. 65.)

That a valuation effected on this principle must in general be lower than the rent follows, from the valuator having adopted a scale of living for the tenant above the ordinary situation of the peasantry in this country; accordingly Mr. Sampson, in his evidence, states that in

Valuation generally lower than the rent.

almost all the instances (except on the estate of Colonel Wyndham) his valuation was lower than the rent. He mentioned one instance, the farm of Curraghmore, which he had valued at 26*s.* per acre, whilst the rent paid for it is 35*s.* per acre. In other instances he thinks there is not so great a difference, but the exact proportion which his estimate bore to the rent, he was unable to specify.—(Evidence of Valuator, Appendix B, p. 65.)

Valuation complete.

On the 18th August, 1840, the valuation having been completed, was given in by Mr. Sampson to the Board of Guardians, among whom the same difference of opinion respecting it that had previously existed still subsisted, the guardians thinking it high or low according as

they stood in the situation of landlord and tenant.—(Evidence of Mr. Reade, Appendix B, p. 67.) No division, however, took place upon this occasion, and a resolution was carried that there should be a general revision of the valuation books, to be brought before the Board at the next meeting.—(Extracts from Minute Book of Guardians, Appendix A, p. 64.)

Scariff

Resolution of the Board that it should be revised.

This resolution, though corrected, in general terms was admitted to mean that one-sixth should be taken off the valuator's estimate; and the reason it was framed in that shape was, that the guardians had been informed by Mr. Hawley, who attended that day's meeting, that any such sweeping reduction as they proposed would render the valuation illegal.—(Evidence of Valuator, Appendix B, p. 67.)

They sought, therefore, by this general resolution, and by directing the valuator to prepare two sets of books, one with and one without the reduction, to be submitted to them at their next meeting, to evade the consequences which they supposed would follow from a direct reduction; and at the next meeting, held on the 12th September, 1840, the books containing the reduction were adopted without a division.—(Extracts from the Minute Books of the Guardians, Appendix A, p. 64.) This resolution has not, however, been approved of by the Commissioners, and some of the landed proprietors threaten to appeal against it.—(Evidence of Mr. Purdon, Appendix B, p. 69.) Of those who originally opposed the reduction, Mr. O'Connell stated, however, that he had since, upon reflection, approved of the valuation as it stood, because the tenants in that part of the county were unable to bear any more taxation, and he thought it better that the poor-rate should fall on the landlord.—(Evidence of Mr. O'Connell, Appendix B, p. 69.) The chairman, Simon George Purdon, Esq., the vice-chairman, Francis Drew, Esq., and Philip Reade, Esq., the only *ex-officio* guardians, besides Mr. O'Connell, with whom I had an opportunity of communicating, complained that the valuation was too low; while, on the other hand, some of the elected guardians thought that it was still too high. In one electoral division, taken indiscriminately, (O'Gonnelloe,) the entire amount of the landlords' rates was 34*l.* 13*s.* 7*d.*, while that of the tenants' rates was 14*l.* 12*s.* 4*d.*, both being calculated on the reduced valuation; and the proportion did not appear to be different in any of the other electoral divisions. An impression existed in the mind of one of the *ex-officio* guardians (Mr. Reade) that there had been a double reduction of one-sixth, making one-third; and, seeing a resolution to that effect on the minute book, proposed by him, I requested his attendance for the purpose of explaining it. He stated that the valuator had valued the other divisions of the Union after Killuran, in compliance with the resolution of the Board before mentioned; and that, consequently, when a sixth was taken off upon the general revision, that was the second reduction; and that when Mr. Sampson came to take off one-sixth from the valuation of Killuran, he was obliged to take off more than that proportion in order to bring it to the same level under the other divisions.—(Evidence of Mr. Reade, Appendix B, p. 67.) Mr. Sampson, however, when called on by me to explain this, distinctly stated that he had never regarded the resolution of the Board in his valuation of the other divisions, but had valued upon exactly the same scale as if such a resolution had never passed.—(Evidence of Mr. Sampson, Appendix B, p. 68.) It was upon his re-examination that Mr. Sampson stated the reduction of 2*s.* per acre, made in his original estimate of Killuran, before he submitted it to the committee, probably not thinking it material to have mentioned it at first.

Opposition of the landed proprietors to the revision.

Proportion of landlords' rates to tenants' rates.

That part of the Union which lies in the county of Clare is comprised within, but is not co-extensive with the barony of Tulla; and it was only the electors of Clare that I was able to make any inquiries about.

Rating of electors.

In the Appendix (Appendix F) will be found a schedule, containing the names of all the 10*l.* electors of Clare within the Union whom I was able to trace in the books, with the quantity of land held by each, and the net value at which each was rated. The number thus traced is altogether 66; and of these 33 are rated below 10*l.*, 8 between 10*l.* and 15*l.*, 10 between 15*l.* and 20*l.*, 6 between 20*l.* and 30*l.*, 4 between 30*l.* and 40*l.*, 1 between 40*l.* and 50*l.*, and the rest over 50*l.*

(Signed) RICKARD DEASY.

APPENDIX A.

Appendix A.

Extracts from Minute-book.

At the second meeting of the guardians, held on the 1st October, 1839,—present, five *ex-officio* and seven elected guardians,—

Resolved,—That a competent person or persons be appointed to value the whole of the rateable property of this Union, and to revise and correct existing surveys when necessary; and that the clerk be directed to insert advertisements in the "Limerick Chronicle," calling on competent valuators for their services.

Resolution to appoint a valuator.

At the fourth meeting of the Board, 29th October, 1839,—present, five *ex-officio* and twenty-three elected guardians,—

Resolved,—That the Valuation Committee do consist of the following members of this Board:—

Appointment of Valuation Committee.

Francis Drew, *ex.*	Mr. M'Cree.
Simon George Purdon, *ex.*	Mr. Michael Ryan.
Mr. Patrick Corbett.	Gana O'Callaghan, Esq.
Mr. John M'Dermott.	Maurice O'Connell, Esq.
Mr. Joyce.	John Crotty.
Philip Reade, Esq.	Denis Slattery.
John Molony, Esq.	

Five to form a quorum.

Scariff.

Appendix A.

Resolved,—That the committee do meet at Scariff at the conclusion of the valuation of each district, on which occasion the valuator do attend and produce his books, maps, &c.; and that a report be made thereon by the committee to the Board at their next meeting, for their sanction and approval thereof; notice thereof to be given through the post-office by the valuator to the clerk, six days, at the least, previously.

Appointment of valuator.

At this meeting, John Sampson, Esq., was elected valuator, he having engaged to complete the valuation within nine months from the date of his appointment being confirmed by the Commissioners.

Amount at which poor rate to be calculated.

At the sixth meeting, held 29th November, 1839,—present, two *ex-officio* and five elected guardians,—

Resolved,—That the valuation of the Union shall be made and calculated at the rate of 6*d.* in the pound.

Resolved,—That a dozen of printed circulars to the landlords or principal landholders be filled up by the clerk and signed by him, and handed to Mr. Sampson, the valuator.

Altered to 5*d.* in the pound.

At the seventh ordinary meeting of the Board, held 30th December, 1839,—present, three *ex-officio* and ten elected guardians,—

Resolved,—That the minute No. 4 of the last day's meeting, which directed that the valuation of the Union should be made at 6*d.* in the pound, be altered, at Mr. Hawley's suggestion, and be calculated at 5*d.* in the pound.

At the ninth ordinary meeting of the Board, held on the 13th February, 1840,—the number of guardians present not stated,—

Valuation of Killuran voted too high.

It was proposed by M. O'Connell, Esq., and seconded by Francis Drew, Esq.,—That the valuation from No. 8 to 18 of the electoral division of Killuran is not too high.

As an amendment to this, it is proposed by Mr. Patrick M'Ginnis, and seconded by Mr. Denis Slattery,—That the valuation of the said farm is too high.

And upon a division it appears that the amendment is carried by a majority of ten guardians.

It is proposed by Mr. Michael Ryan, and seconded by Mr. Dennis Slattery,—That the valuation of the electoral division of Killuran is too high, and that it shall not exceed 1*l.* 5*s.* per Irish plantation acre for the best land in the first division, and so in proportion.

It is proposed as an amendment to this, by John Molony, Esq., and seconded by Maurice O'Connell, Esq.,—That the valuation of Killuran, as returned by the valuator, appears to be fairly made, and should be approved of.

None but the committee voted upon this, and the proposition is carried by a majority of six to five, and the amendment negatived.

At the tenth ordinary meeting of the Board, held on the 14th March, 1840,—

Valuation of Killuran reduced one-sixth.

It is proposed by Mr. Denis Slattery, and seconded by Mr. Michael Canny,—That the valuation of from No. 1 to 11 of the electoral division of Killuran, being that farm known by the name of Newtown, held by several tenants, is held by them at too high a rate or rent. —Carried unanimously.

It is proposed by Ralph Westropp, Esq., and seconded by Mr. Dennis Slattery,—That the valuation of the electoral division of Killuran be reduced one-sixth, the proportions of the valuation having been agreed to.—Carried unanimously.

Resolution to value the whole Union on the same principle as Killuran.

At a meeting of the guardians, held at Scariff on the 29th April, 1840, present Mr. Hawley, A. C., four *ex-officios*, and twelve elected guardians,—

Resolved,—That the whole of the valuation of the Union shall be conducted upon th same principle as Killuran, Killuran having been reduced one-sixth from the valuation.

Upon a division it appears that the resolution is carried by a majority of nine guardians, and with the concurrence of Mr. Sampson, the valuator.

At the same meeting it was proposed by Francis Drew, Esq., seconded by Ralph Westropp, Esq.—That the valuator, Mr. Sampson, shall get the sum of 50*l.* in addition to the former sum of 25*s.* per 1,000 statute acres, the former sum not being considered a sufficient remuneration, as, at the suggestion of the guardians, Mr. Sampson employed an assistant.

At an ordinary meeting of the guardians, held on the 23d May, 1840; two *ex-officio* guardians and nine elected,—

Valuation of Killaloe approved of by the Board.

Resolved,—That the valuation, as shown by Mr. Sampson, be approved of, that is, of the electoral division of Killaloe.

At an ordinary meeting held on the 20th July, 1840; present three *ex-officio* and sixteen elected guardians,—

Resolution for committee to inspect the valuation.

Resolved,—That the Valuation Committee shall meet on Thursday the 23rd, and so on from day to day, until they shall have inspected and regulated the valuation of the entire Union on similar principles, and that the guardians for any particular district may attend the valuation of their own electoral division.

Resolution that entire valuation should be revised.

At an ordinary meeting, held on the 18th August, 1840, Mr. Hawley, A. C., present; guardians present one *ex-officio*, and ten elected,—

It was resolved,—That there shall be a general revision of the Valuation Books, to be brought before the next meeting of the guardians.

Revised valuation adopted.

At an ordinary meeting of the guardians, held on the 12th September, 1840, It was resolved,—That the valuation as now submitted to the guardians by Mr. Sampson be adopted.

At a meeting, held on the 3rd November, 1840; present four *ex-officio* and thirteen elected guardians,—

Mr. Reade's resolution as to the double reduction of one-sixth.

It was proposed by Mr. Reade,—That the valuator of this Union commenced his valuation with the valuation of the parishes of Killuran and Kilroe, at a rate which, though below the letting value as directed by the Act of Parliament, yet was so moderate as to afford satisfac-

tion to both proprietors and tenants; that said rate was, by a majority of the guardians, reduced one-sixth without distinction, and the valuator was directed to carry such reduction in view during his valuation of the remainder of the Union. That subsequently, when the said valuation was completed, the majority of the guardians again directed the entire of the Union to be reduced one-sixth, and to be calculated accordingly, which was forthwith done, and by which two votes the valuation of the Union, as originally commenced, was reduced one-third. That in consequence many valuable properties are rated below their head rents, for which several thousand pounds were paid, and houses in towns are valued below their ground rents, large factories and extensive stores below the value of the grounds on which they stand, and the taxation of this Union placed almost exclusively on a few individuals, and the great body of the guardians have voted the taxation so low, as to contribute only a nominal amount themselves, while, at the same time, they have exhibited the utmost readiness to vote away the funds.

Scariff.

Appendix A.

It is proposed, as an amendment to this, by Mr. Dennis Slattery, and seconded by Mr. Patrick M'Gennis,—That the valuation as given in is perfectly correct, and shall remain and stand good.—Carried unanimously.

Negatived, and valuation resolved to be correct.

APPENDIX B.

Appendix B.

BALLINAKILL,
CLANRICK,
MOUNTSHANNON, } IN GALWAY.

Scariff, Monday, January 4, 1841.
Tuesday, January 5.
Wednesday, January 6.

Mr. John Sampson,—Appointed in September, 1839; never previously engaged in valuing land; has been always a farmer, and acquainted with the value of land in this district; has resided here all his life. Was furnished with the Commissioners' circular (2) on valuation and rating, and a map of the Union; but did not get the Ordnance map. There was no valuation but that under the tithe composition; was furnished with that valuation for two parishes; found it imperfect; that valuation was a good deal higher than his; that varied in different parishes; was not uniform; never attended to it in forming his valuation; found it nearly useless; there is no valuation for the county cess. The amount in each townland is fixed after each assizes, and that is applotted on the land within that townland, but the proportion of cess chargeable on each does not depend either on the quantity or the quality of the soil within it; it varies from 2*s*. 2*d*. to 2*s*. 6*d*. per acre half-yearly; some farmers do not pay for the entire land in them, others pay for more than they contain.

Appointment and qualification of valuator.

Documents furnished.

Tithe applotments.

County cess.

Was furnished with very little information by the landlords, though he forwarded a circular to them a few days before he valued each property. Got the rentals of the estates of Mr. Purdon, Mr. George O'Callaghan, Mr. M. O'Connell, and Mr. John Molony.

Ascertained the quantity of land by inquiries from the occupiers and their neighbours. Got the rent paid and the quantity of land held by each tenant; compared his valuation with the rent in those instances, and was a good deal under the rent; cannot state what proportion his valuation bore to the rent. In the instance of one farm (Curraghmore) it was let at 35*s*. and valued at 26*s*.; but in other instances there is not such a difference; in mostly every instance was lower than the rent. In Colonel Wyndham's property between 5,000*l*. and 6,000*l*. a-year, his valuation is pretty near the rent, and over in some instances of recent letting. In other cases where his valuation was above the rent they were generally old takes.

Rated value under rent.

Walked over every farm, judged of the quality of the soil merely by inspection; judged of the value by what he would himself give for it if out of lease; or what it would be worth to any solvent tenant likely to take such a quantity of land. Thinks what a solvent could pay for it is what would allow him potatoes and milk and butter every day and meat two or three times a-week, and have a comfortable house and clothe himself and children comfortably; thinks persons taking land at his valuation could live in that way. Valued all farms in the county between one and one hundred acres in the same proportion; valued the small farms at the same rate as the larger, although a tenant could not live out of them in the manner described. An industrious man could live in the manner described out of a farm of from forty to fifty acres at his valuation. Considered in the smaller farms what rent a solvent tenant could pay living in the manner described if he had a larger quantity. The smaller farms would set higher in proportion, as being generally let to a poorer class of persons, who would pay more than the better class of farmers. The competition for the large and small is about equal, but those who would like the larger farms would not live in as poor a manner. There are very few farms over 100 acres, not many over 50, and the average is from 5 to 20. The average rent of farms of between 5 to 20 acres is from 30*s*. to 35*s*. for the best land. Never considered what tenants would offer. Competition has raised the rent here above the real value of the land. Did not enter into any calculation of the produce, but considered generally what the farm would do in the hands of an industrious man pursuing the ordinary mode of cultivation in this country. There is more than one-half of the land in the Union under tillage, but there is in parts of it a good deal of pasture. Tallow and Killaloe are the largest towns in the Union; found the land near Killaloe set a good deal higher, but that was merely for a small circle about the town; valued that at what it would let for to an

Valuator's estimate of letting value.

Large and small farms valued in same proportion.

Small farms would let higher.

Average size of farms.

Average rent.

Did not calculate produce.

Different standard for land near town.

Scariff.

Appendix B.

Farm-houses, how valued.

Deduction for repairs.

inhabitant of the town. Put a separate value on houses and lands where both were held together; means by that respectable good houses; met very few of them, but wherever he did put a separate value on them, and then added that to the value of the land. Considered how much higher the farm would let with it than without it; made a deduction for the repairs and insurance of the house, and a separate deduction for the repairs of the farm; the deduction for repairs varied with the condition of each house; calculated as to insurance what the house was worth and the rate of insurance on that amount according to the ordinary rate of insurance. The repairs of the farm he put down under the head of tenants' other expenses; tenants' repairs he understands as keeping up fences and drains. Tenants' rates was made up of the proportion of the poor rate at 5*d.* in the pound, which would fall on the tenant. The county cess he supposes to be paid by the tenant, and deducted it from the gross value. The tithe rent charge he supposed to be paid by the landlord.

Proceeding of the guardians as to the valuation of the valuator.

Valued Killuran first, and, when that was complete, laid it before the Valuation Committee. They looked at three or four pages, and each man looked at the portion he was acquainted with; they thought it equal, but too high; that is, the majority. All the proprietors approved of it as it stood, but the occupiers were anxious to reduce it, and they had the majority. Their resolution was submitted to the Board, and a majority of the Board decided with them.

The divisions mentioned in the minute book* took place during the consideration of the valuation of the Killuran division. The farms included in those resolutions were instances brought before the Board; they examined, however, more than those; but no particular resolutions were passed except as to those; and they resolved that the valuation of the whole division was too high. They resolved that 25*s.* per acre was enough for the best land in the Union; but he did not agree in that. Wrote to the Board in Dublin to know how he was to act. Received an answer from Mr. Hawley to follow his own scale until the next meeting, when he would attend, and explain to the guardians what the Act required the valuation to be. Mr. Hawley attended and explained the Act; but he did not convince the majority. Continued to act on his own estimate. Submitted the other parts of the valuation to the Committee as they proceeded. Very few attended. They used to look at a few farms as specimens. The majority considered it too high. They said enough of the rate would not fall on the landlord; but no resolution was come to on any part of it but the first. When the entire was complete, it was submitted to the Board. The majority of the Board considered it too high; they said at least two-thirds of the rate should go on the landlord. They resolved that it was too high, and that one-sixth should be taken off it; and he struck off one-sixth accordingly. No other alteration was made in it. Some of the guardians are complaining yet. It was never submitted to the rate-payers; they seem satisfied with it; there are very few objections. Filled up the columns by putting down the county cess in the columns, "Tenants' Taxes;" the tenants' proportion of the poor-rates I put down in the column, "Tenants' Rates;" and the landlords' proportion of the rate at 5*d.* in the pound I put down in the column, "Landlords' Rates." Ascertained the proportion, by inquiring as to the rent both from the landlord and tenant, and calculating the proportion accordingly.

Valuator applied to the commissioners for advice.

Answer from Mr. Hawley, A. C. P. L.

Valuation submitted to the Valuation Committee.

Considered too high by the majority; and by the majority of the Board.

One-sixth taken off by the Board.

Mode of filling up the columns in the rate-book.

Patrick M'Gennis, elected Guardian for Feacle Division.

Took an active part in the valuation of the Union. Attended all the meetings of the Committee. Looked over every part of the valuation as fast as it was done. The first return made by the valuation he thought too high. The valuator, he thought, ought not to value as high as the rent. He did not in general go higher than the rent, nor as high, when the land was let recently, because all late lettings are at a rack-rent. That was in his first valuation. Considers every late take, except on Colonel Wyndham's property, a rack rent. Generally Mr. Sampson's first valuation did not go as high as the rent in late lettings, except on Colonel Wyndham's property. We considered it too high still. We examined every townland, and, seeing that it was uniform already, we resolved that it should be reduced. We wanted to throw as much of the rate as we thought they ought to bear upon the landlord; and it was for that reason we resolved to reduce the valuation. Five or six guardians opposed the reduction at first; but after awhile they gave in, except Mr. Reade. Thinks the valuation still is higher than that of other Unions; but we are satisfied with the valuation, except Mr. Reade.

Thought first valuation too high.

Valuation did not in general go higher than the rent, nor as high in several lettings.

Guardians' reasons for reducing the valuation.

Resolution of the Board as to the two valuations.

The dispute about the valuation lasted about three months. The Board resolved, in Mr. Hawley's presence, that the two valuations, the high and the low, should be submitted to the Board at the next ordinary meeting, and whichever had the majority should be the standard valuation of the Union; that is, they all agreed to it, though there was no regular resolution; and the two were brought in, and there was a great majority for the reduced valuation; and many thought it still higher than other Unions, Limerick, Rathkeale, Killmallock. On the 18th August, 1840, the Board resolved that there should be a general revision of the valuation; that is, that one-sixth should be taken off. On the next day of meeting, the 12th September, 1840, it was carried unanimously that the revised valuation should be adopted. Mr. Hawley was not at the meeting of the 12th September; but he was at the meeting of the 18th August, 1840.

Philip Reade, Esq. ex-officio Guardian, Member of the Valuation Committee.

Proceedings of the Valuation Committee.

The committee never did anything as a committee but two general votes, one respecting the valuation of Killuran, which they resolved was too high; there were three members of the Valuation Committee present, and two other guardians: that was on the first day the committee met (20th January, 1840). On the 2nd day none of the guardians attended. At a

* See extracts from minute book, Appendix A, pp. 64.

Scariff.

Appendix B.

meeting of the committee, 23rd July, 1840, it was proposed by me and seconded by Daniel Tracy,—That the reduction of one-sixth was illegal, and that the valuation as first made should not be allowed; that was negatived. On the same day the valuation of Ballinakill was approved of, and Scariff also was approved of, ditto Feackle, ditto Iniskalla; all these were at the reduced scale. Clanrusk was also approved of, Tulla was also approved of. It was on the same day proposed by Maurice O'Connell, Esq., and seconded by Mr. Michael Ryan, that the valuation of Killuran should be on the same scale as the rest of the Union. Was not present when the valuation of Killuran was presented to the Board. Approved of such parts of it as he was acquainted with; did not, however, consider it conformable to the Act, or to the Commissioners' circular, but approved of it because he considered that the tenant should be made a large allowance.

Resolution as to the illegality of the reduction of one-sixth proposed by witness. Negatived.

Considered the original valuation was under the letting value, and it was solely on that account that he considered it not conformable to the Act, but otherwise he considered it fair enough; considered it as under the rent generally paid in any lettings within these twenty years, but is not a judge of that part of the Union. The guardian of that division agreed with witness in that opinion, and several others concurred; and when the resolution was proposed to reduce it, five guardians voted against it; three of those were elected guardians, and two *ex-officio*: two of the three, Mr. O'Connell and Mr. Molony, are now *ex-officio* guardians; they and witness thought the valuation was a proper one. Was not present at the meeting of the 13th February, 1840, when the resolution respecting the reduction of Killuran valuation was carried, but concurred with those who voted against the reduction, three elected guardians and two *ex-officio* guardians; there was only one tenant, all the rest were landlords; all those who voted for the reduction were tenants, except Mr. Westropp and Mr. O'Callaghan, and they hold land within the Union at rents. The five who voted against the reduction were Mr. O'Connell, Mr. Molony, Mr. Drew, Mr. M'Crea, and Mr. Burke; of these, Mr. Drew is a proprietor and pays no rent; Mr. Molony holds land at a rent, and is also a proprietor of land within the Union; Mr. O'Connell holds land in the Union at a small rent, but has no estate within the Union. Was not present at the meeting of the 14th of March; at that meeting the reduction of one-sixth was agreed to, but it had been previously resolved that the valuation was too high. Was not present at the meeting of the 29th of April, when the resolution that the whole Union should be valued like Killuran was adopted, nor at the meeting of 23rd May; was at the meeting of the 20th July, 1840, and disapproving of the reduction that had been made, proposed that the valuation Committee should meet from day to day, and revise the whole valuation, that is, that they should raise it to the valuation originally given in. The committee met in pursuance of that resolution, and witness proposed the resolution respecting the illegality of the reduction; there was a large number present that day, four *ex-officio* guardians and four elected guardians, members of the Valuation Committee, and then the valuation was approved of. Believes that Mr. Purdon and Mr. Drew voted for his resolution, but does not remember the particulars of the division; after that all opposition was given up.

Original valuation under the letting value.

Under rent in lettings within the last 20 years.

Reduction opposed by five guardians.

Four of those landlards.

Supporters of the reduction tenants.

Resolution that the committee should revise the valuation.

Result of that.

Witness attended on the 3rd November, 1840, and proposed the resolution entered on the books of that date. What he meant by that, and the way he makes out the double reduction of one-sixth having been effected, is thus,—he finds by the books that on the 14th March the Board voted that the valuation of Killuran should be reduced one-sixth, and finds another resolution of the 29th April that the whole valuation of the Union should be conducted on the same principle. Mr. Sampson, the valuator, told witness that in valuing the other electoral divisions, though he did not make a reduction of a full one-sixth, as compared with his original valuation of Killuran, as directed by the vote of the Valuation Committee, yet that he made a very considerable reduction, in consequence of that vote, from the valuation he would have made but for it, and that he was correct in saying so is clearly proved by the fact that when he went to re-calculate the division of Kulluran, for the purpose of making it at a uniform rate with the rest of the Union, he took off considerably more than one-sixth from his original valuation. When the Board resolved that one-sixth should be taken off the original valuation of Killuran, he left it so, and proceeded with the rest of his valuation, without making any alteration at the time, and when he came to make the alteration, he took off considerably more than one-sixth, in order to render it uniform with the rest. On the 18th of August the Board resolved that there should be a general revision, on which day Mr. Sampson had given in all his books, calculated on the principle directed by the resolutions of the 4th of March and 9th of April, or nearly so, as Mr. Sampson himself had stated. On that day a resolution was adopted that there should be a general revision of the valuation books, which words, though general, were in practice carried out by the valuator having to make out a new set of books, taking off one-sixth from the original valuation, and more than one-sixth from Killuran, as before stated; and therefore, if the valuator had made out his final set of books according to the orders of the Valuation Committee of the 4th of March and 9th of April, taking off one-sixth from his valuation of Killuran, and made out the second set of books pursuant to the rate of the general revision of the 18th August, by which another one-sixth was taken off, the two-sixths would have been taken off, and, in point of fact, the great proportion of the Union is infinitely below the rate fixed by the Act allowing one-third to be added to the present valuation.

Resolution as to the reduction of two-thirds proposed by witness.

His explanation of that.

Mr. Sampson in explanation of the above.

Killuran was the first division valued, and then witness had no instructions from the Commissioners as to the way in which the valuation was to be made, except those in the field-book, wrote for them, but did not receive any till after he had finished the valuation of Killuran. When he got them, saw that he had valued that division higher than required by the Act, for

Valuator's explanation of his proceedings.

Scariff.

Appendix B.

Valued first according to what any tenant would give.

the Act requires that it should be valued for what it would let for to a solvent tenant, and witness considered he had been over that in his original valuation. In his first valuation he valued according to what would be got for the land actually from any tenant, whether a solvent tenant or not; and he considered that was higher than would be got from a solvent tenant, and that therefore he was higher than the Act required. Witness inquired also about other Unions, and found that the valuations there were lower than his original valuation of Killuran. The Unions he inquired about were Limerick and Ennis; spoke to the valuators, and saw their books; then altered his valuation before he submitted it to the Valuation Committee. By reducing it in his original valuation, witness put down in the field-book the acreable rate at which he valued the lands. The alterations made appear in that field-book.

Reduction of 2*s.* per acre made from his original valuation.

He took off 2*s.* per acre from every tenement in the Union, except the mountain-lands; those are about one-fifth of the Union, and a proportion off the mountain; the reason the reduction of the mountain was not an acreable reduction was, that those lands are not set by the acre, but we ascertained the acreable quantity by estimation and information. The valuation so reduced was submitted to the Valuation Committee; they voted that one-sixth should be taken off, and also that the valuator should not exceed 25*s.* per Irish acre in that division. That

Thinks the reduction by the committee brings it below the value to a solvent tenant.

was to be the reduced scale, the 25*s.* per acre. Witness considered that they by that reduced the valuation to that extent below the actual value to a solvent tenant; did not act upon that resolution in valuing the other portions of the Union: valued the rest of the Union as high as if that resolution had never passed, having written to the Commissioners in Dublin and received instructions from Mr. Hawley to do so. The instructions referred to are contained in Mr. Hawley's letter to me of the 19th February, 1840.* Has no copy of the letter sent to the Commissioners, but it was merely asking whether he was to be guided by the resolution, taking off one-sixth or not; thinks Kilroe was the division proceeded with after Killuran.

The next meeting was on the 14th March; Mr. Hawley did not attend till the 29th April;

Did not concur in the resolution of the Board respecting the scale of the valuation.

never concurred in the resolution of the 29th April, directing that the valuation should be conducted in the other parts of the Union upon the same scale as reduced valuation of Killuran, although it is stated in the books to have been done with my concurrence. It must be the mistake of the clerk that it was so entered; asked Mr. Hawley what he was to do, and he said that the valuator was the servant of the Valuation Committee and should be guided by their directions, but witness did not agree with Mr. Hawley: witness had a great deal of

Remainder of the Union valued at the same rate as the first division.

the valuation completed when Mr. Hawley spoke to him and did not wish to alter it, and finished the remaining parts of it at the same rate as he had done the former. Always attended the meetings of the committee, but there was scarcely any business done; very few attended: used to bring in a book or two to the General Board every month as they were completed. The majority of the Board thought his valuation too high; all the *ex-officio* guardians approved of his valuation, that is, all who attended, and some of the elected guardians, that is Mr. O'Connell, Mr. Molony, and Mr. M'Crea, all the others thought it too high; but witness continued his valuation at as high a rate as if they never had expressed such

Was not influenced by the opinion of the majority of the Board.

an opinion, and was not in any way influenced by it. On the 18th August I gave in my valuation complete to the Board. They then passed the resolution as to the general revision of the valuation; I understood by that that one-sixth should be taken off the valuation of the entire, the guardians so expressed it.

Resolution of the Board that the valuation should be revised.

Their meaning in that resolution, and reasons for expressing it so.

The reason why they did not express that on the face of the resolution was that they thought it would be an illegal resolution, and witness then took off one-sixth from the entire accordingly; that was not done in his original field books: made out new books, which are the books now produced. Mr. Hawley was present when the resolution was adopted and during the discussion respecting the revision of the valuation. Witness has still the original field books; those contain what, if he were examined in a court of justice, he would swear to be the actual value of the tenements; thinks that those are as near the standard prescribed by the Act as he could go. On the 12th of September the new and old books were both produced to the Board. The second set of books were unanimously adopted, that is, there was no division upon the subject; made no alteration in Killuran at the time the resolution respecting it was passed, nor until he altered it along with the rest of the Union; did not take more off it than off the other divisions. Did not state to Mr. Reade that he had ever taken more off from Killuran than the rest. Mr. Reade must have misunderstood him when he thought witness said any such thing. The reduction he refers to must mean the reduction of 2*s.* in the acre made before the reduction of one-sixth in that division. On the 23rd of May the valuation of Killaloe was approved of by the Board without division; that valuation was not in conformity with the Act. The present valuation of that is the same that was so approved of. After the first resolution, taking off one-sixth, his clerk, without instructions from him, reduced the valuation which witness had made of that division, by taking off one-sixth from that; was displeased with him for so doing, and got two new books for that division, and added one-sixth to his valuation, and produced both the books containing the reduction and the book which contained my addition to it. Cannot say whether he valued any houses below the ground-rent; if particular instances were produced, he would be able to explain them; it was not his general principle to do so. All through the

Landlords' proportion of poor's rate greater than tenants'.

Union the landlord is charged with a larger proportion of the poor-rate than the tenant. Considers the entire division of Killuran was originally valued by him too high; by that, more of the rate would have fallen on the tenant than on the landlord. Does not know what the general valuation of the Union will amount to; does not know whether it will come to 20,000*l.*, 25,000*l.*, or 30,000*l.* Understood the resolution respecting the 25*s.* per acre as extending to the entire Union, and not as confined to Killuran.

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* See a copy of this letter, *supra.*

Scariff.

There are several instances in which entire townlands are valued together, and the tenements are not valued separately where tracts of mountain are held in common.

Appendix B.

It sometimes happens that farms containing tillage and mountain are held in common, and it is impossible to ascertain the particular proportions belonging to each.

Entire townlands valued as one tenement.

There are large tracts of land belonging to Lord Clanrickard, which are valued as one tenement, though occupied by a great many.

Simon G. Purdon, Esq., Chairman.

Has seen Mr. Sampson's valuation of Killuran; is not particularly acquainted with the nature of the land there; looked over the valuation in his own electoral division (O'Gonnelloe); his property is in it; compared the valuation with the rent in general; the original valuation is lower than the rent paid considerably; thinks the land there is let at a fair rent, and the tenants have more out of the land than he has; was present when the reduction of one-sixth was agreed to; opposed that; never consented to it; intends to appeal against it.

Original valuation lower than the rent paid.

Opposed to reduction of one-sixth.

Maurice O'Connell. Esq., ex-officio Guardian.

Was last year the elected guardian of Killuran; is acquainted with the nature of the land in that district; was a member of the Valuation Committee; was present when the valuation of Killuran was brought before the Board; the particular parts mentioned in the resolutions were the only parts inspected, and upon looking at them the guardians resolved that the entire was too high. I considered the valuation a fair one; it put about two-thirds of the rate upon the landlord, which I thought fair. The reduction of one-sixth was a mere arbitrary one; it was solely to throw the burthen of the rate on the landlord.

Thinks the original valuation fair.

It put two-thirds of the rate on the landlord.

Approves, however, of the present valuation, because upon reflection he thinks that the valuation ought to be considerably under the rent; the people are not able to bear any additional taxation.

Reduction merely arbitrary.

Approves now of reduction, because the people are unable to bear additional taxation.

Daniel Crotty, elected Guardian for Scariff.

Knows the value of land; pays 100*l.* a-year rent to Mr. O'Callaghan; looked over the valuation of Scariff; looked over the parts of the Union that he was acquainted with; is a 10*l.* freeholder now; drags out 10*l.* barely; holds 60 acres; thinks his own holding is pretty fairly valued, but other holdings are higher. Knows Mr. Sampson's valuation is too high still, in some parts that he is acquainted with, the land is not as good as Mr. Sampson thought. Thinks the first valuation too high, because tenants could not pay as much as Mr. Sampson valued the land at, and live comfortably. A tenant could not live comfortably if he had a good deal of land at Mr. Sampson's valuation. Is satisfied with the valuation as it stands now.

Thinks valuation too high still.

Daniel Tracy, elected Guardian for Scariff.

Holds lands in the parish of Mogroe; those lands are valued higher in proportion to the rest; knows the value of the lands in Scariff; thinks the original valuation was rather high; means by that that a tenant could not live comfortably if he held the land at Mr. Sampson's original valuation, not even if he had it at the reduced valuation; he could only struggle on. It was not because the landlord would have to pay too much rate we considered that the valuation was too high.

Thinks original valuation too high.

Michael Canny, elected Guardian for Scariff.

Holds nine acres in that division; thinks the original valuation too high; thinks the reduced valuation a good one; thinks a tenant could not live comfortably upon the land if he had the land at Mr. Sampson's original valuation, even though it is under the rent.

APPENDIX C.

Appendix C.

Extracts from Minute Book of Valuation Committee.

At the first meeting, held on the 20th January, 1840; present, five elected guardians. It is proposed by Mr. Michael Ryan, and seconded by Mr. John Crotty;—That the valuation, as shown by Mr. Sampson, of the electoral division of Killuran, is too high; and that the sum of 25*s.* per Irish plantation acre shall be the highest rate at which the best land in the Union shall be valued at, with the exception of the land adjoining the towns of Tulla and Killaloe, in which cases the valuator may use his own discretion.—Carried unanimously.

First meeting.

Valuation of Killurin voted too high.

25*s.* per Irish acre to be the highest rate.

At the next meeting of the Valuation Committee, 2nd April, 1840, none of the guardians having attended but the vice-chairman and Mr. Kirby, no business was done.

At the next meeting of the committee, held on the 23rd of May, 1840, one *ex-officio* and nine elected guardians, members of the committee, present;—resolved That the valuation of the electoral division of Killaloe, as shown by Mr. Sampson, be approved of.

Third meeting

Valuation of Killaloe approved of.

At another meeting of the committee, on the 23rd of July, 1840, the chairman and vice-chairman, one *ex-officio* and six elected guardians, members of the committee,

Quarter meeting.

It is proposed by Mr. Reade, and seconded by John Crotty,—That Morgnoe, part of the Union, is valued too high.—Negatived.

Reversed.

The valuation of the electoral divisions of O'Gonnelloe and Kilroe is approved of.—Carried unanimously.

Affirmed.

It is proposed by Philip Reade, Esq., and seconded by Daniel Tracy,—That the reduction of

Reversed.

Scariff.

one-sixth, which was taken off Killuran electoral division, was illegal, and that the valuation first made shall not be altered.—Carried unanimously.

That the valuation of Ballinakill is approved of.—Carried unanimously.

That Scariff electoral division is approved of.—Carried unanimously.

That the valuation of Feakle is approved of.—Carried unanimously.

That the valuation of Muscaltra is approved of.—Carried.

That the valuation of Clonlish is approved of.—Carried by a large majority.

That the valuation of Tulla is approved of.—Carried unanimously.

Proposed by Maurice O'Connell, Esq., and seconded by Mr. Michael Ryan,—That the valuation of Killuran shall be made on the same scale as the rest of the Union.—Carried unanimously.

Appendix D.

APPENDIX D.

(*Extracts from Letter Book.*)

GENTLEMEN, *February* 14, 1840.

I AM directed by the guardians of the Scariff Union to forward to you the foregoing resolutions, adopted at the ninth ordinary meeting of the Board, held on the 13th inst.; and to request an answer as to whether the Board of Guardians have the power of directing the valuator to value lands of the Union according to their wishes, even though it should be against the judgment of the valuator.

I remain, &c.

M. BRADY, *Clerk.*

SIR, *Limerick, March* 12, 1840.

THE copy of the minutes of the last meetin of the Board of Guardians of the Scariff Union, and your letter to the Commissioners on the subject of the valuation of the rateable property, have been referred to me by the Commissioners, with directions to confer with the guardians at their next meeting.

I regret to say that a severe illness, which has confined me to my bed for the last five days, and from which I am still suffering, will prevent my attendance at the Board on that day. I, therefore, wish to inform the guardians, in reply to their inquiry, that they have no power of directing the valuator to value the lands, &c., according to their wishes, even though it should be against the judgment of the valuator, unless they have satisfied themselves by an inspection of the property that his valuation is incorrect, and ought to be set aside.

It is contrary to the principle of valuation, defined by the Act of Parliament, to assume any fixed sum as the maximum value of the land in any particular division of the Union. Each occupation must be separately inspected by the valuator, and separately valued by him; and the value affixed will be the rent at which, one year with another, in its actual state, it might be reasonably expected to let from year to year, the tenant undertaking to pay all public taxes and charges, including such as are necessary to maintain it in its present condition.

If the valuation be not conducted strictly on this principle, it will lead to useless appeals when a rate is to be raised, and the Union be thereby involved in serious litigation and expense.

I remain, &c.

(Signed) W. H. T. HAWLEY,
Assistant Poor Law Commissioner.

To the Clerk of the Guardians of the Scariff Union.

Appendix E.

APPENDIX E.

RETURN of the Tenements in the Union of Scariff, valued in the Books of the Union.

Area.	Population.	Electoral Division.	At and under £5.	Over £5 and not over £10.	Over £10 and not over £15.	Over £15, and not over £20.	Over £20 and not over £30.	Over £30 and not over £40.	Over £40 and not over £50.	Over £50 and not over £60.	Over £60 and not over £80.	Over £80 and not over £100.	Over £100.
10,779	6,836	Scariff	449	110	28	18	6	1	4	2	1	1	2
			35	42	20	19	11	2	3	2	..	..	2
9,000	2,198	Mount Shannon	209	28	12	3	6	2	1	..	..	..	1
3,197	2,942	Killuran	191	71	23	13	11	7	2	1	2	1	..
4,000	4,000	Woodford	60	12	1	2	5	2	4	5	1	..	..
11,201	3,084	Clonrush	124	42	20	9	12	4	2	1	2	2	1
15,304	7,514	Tulla	130	54	51	23	19	15	6	3	4	..	2
5,544	2,966	O'Gonolloe	200	83	25	21	6	2	..	1	1	..	1
9,940	3,314	Kilnoe	228	58	37	18	11	6	5	2	4	1	5
10,000	6,296	Killaloe	548	172	37	36	21	13	9	4	4	..	8
30,000	8,744	Feakle	67	57	35	14	17	14	6	2	2	1	1
			91	40	17	14	19	5	4	..	1	..	..
			11	21	5	11	9	6	..	..	..	1	..
		Total	2,134	770	331	291	153	79	46	22	22	7	23

APPENDIX F.

List of Voters, Tulla, County Clare.

Name of Voter and Date of Registry.	Barony.	Townland.	Area.			Valuation.			Observations.
			A.	R.	P.	£.	s.	d.	
Canny, Lott, 1839	Tulla	Ishundmuck	24	1	0	16	9	0	
Canny, Daniel, 1839	Ditto	Baroe	26	1	0	16	9	0	
Culligan, John, 1839	Ditto	Belkelly	9	3	0	6	2	0	
Cullow, Michael, 1839	Ditto	Tulla	6	3	9	6	18	0	
Coffey, James, 1839	Ditto	Scariff	0	3	9	1	10	0	
Dinan, John, 1839	Ditto	Tomgraney		..		3	6	0	
Duggan, Denis, 1839	Ditto	Raheens	24	1	0	15	2	0	
Edwards, Joseph, 1839	Ditto	Tulla	5	0	0	10	0	0	
Flanaghan, John	Ditto	Silvergrove	21	2	0	13	12	0	
Flanaghan, William, 1839	Ditto	Ditto	29	1	18	20	0	0	
Farrell, Thomas, 1839	Ditto	Scariff	0	0	32	3	0	0	
Fennessy, Patrick 1839	Ditto	Coolagoree Culled Port.	58	1	10	33	0	0	He holds in common with four others.
Fennessy, Patrick, 1839	Ditto	Coolagoree and Lackaroo.	58	1	10	33	0	0	
Green, Daniel, 1839	Ditto	Miltown otherwise Ballymallin.	74	0	0	50	0	0	He holds in common another man.
Hickie, Simon, 1839	Ditto	Tomgraney	5	2	26	8	4	0	
Hanley, William, 1839	Ditto	Scariff	0	2	0	5	16	0	
Haren, James, 1839	Ditto	Ditto	0	0	16	1	18	0	
Hynes, John, 1839	Ditto	Ditto	0	1	24	3	17	0	
Kennedy, Thomas, 1839	Ditto	Ballymalone otherwise Miltown.	71	0	0	51	6	0	
Kennedy, Walter, 1839	Ditto	Cromlacka part of Lisbarren.	26	0	0	17	6	0	
Keffe, Michael, 1839	Ditto	Miltown	19	1	20	8	10	0	
Lahiff, James	Ditto	Scariff.	0	1	24	4	0	0	
Linnane, Patrick, 1839	Ditto	Glandree	81	0	0	20	16	0	
Molony, Patrick, 1839	Ditto	Scariff		..		5	8	0	
Mullins, James, 1839	Ditto	Crugroe	16	0	0	5	4	0	
Murphy, Thomas, 1839	Ditto	Lisburren	14	1	20	9	12	0	
Menton, Simon, 1839	Ditto	Killaloe		..		11	13	0	
Noonan, Martin, 1839	Ditto	Ballydonohane	41	1	0	25	4	0	He holds in common with two others.
Murphy, Michael, 1835	Ditto	Tulla.	0	1	24	0	8	0	
M'Mahon, Daniel, 1835	Ditto	Irugh	25	0	0	11	1	0	
M'Namara, Matthew	Ditto	Ditto	25	0	0	11	1	0	
Slattery, Denis, jun., 1835	Ditto	Aunagh	168	0	0	87	2	0	He holds in company with three others.
Egan, Patrick, 1836	Ditto	Tulla	0	0	10	3	6	0	
Harrisson, John, 1836	Ditto	Corromera	58	1	0	36	0	0	
Hanrahan, James, 1837	Ditto	Baroe	176	0	0	76	0	0	
M'Mahon, Patrick	Ditto	Kealderry	14	0	0	4	4	0	
Malony, Timothy, 1837	Ditto	Firpark	437	2	0	17	10	0	He holds in company with six others, all mountain.
Rochford, James, 1837	Ditto	Curra Kile	19	2	0	11	6	0	
Roughan, Edmond, 1838	Ditto	Coolagoree	24	1	0	15	12	0	
Bane, Joseph, 1839	Ditto	Derryanlea	24	1	0	7	10	0	
Burke, Patrick, 1839	Ditto	Barregegane	29	0	0	30	19	0	Greater part mountain.
Crotty, John, 1839	Ditto	Knockragrudy and Kreskmore.	58	1	10	22	0	0	
Canny, Michael, 1839	Ditto	Scariff	0	1	0	8	0	0	
O'Brien, Michael, 1839	Ditto	Tulla	2	0	0	2	10	0	
Powell, John, 1839	Ditto	Ditto	0	0	32	2	10	0	
Robiston, Michael, 1839	Ditto	Ballydonohane	21	1	0	15	0	0	
Roughan. Denis, 1839	Ditto	Coolagoree	14	2	10	9	16	0	
Slattery, Michael, 1839	Ditto	Derrynahila	60	0	0	20	12	0	
Walker, Thomas, 1839.	Ditto	Ballysheene	25	0	0	2	18	0	Holds in common with two others.
Henry Madigan, 1833	Ditto	Annaneale	7	1	0	3	7	0	
Denis Mungonan, 1833	Ditto	Firpark	437	0	0	17	10	0	This tenement is rated as being occupied by him and six others jointly.
John O'Dea, 1833	Ditto	Ditto	437	0	0	17	10	0	Same remark applies to this as to the preceding.
Michael O'Dea, 1833	Ditto	Gurtatrassa	35	2	0	7	0	0	Rated jointly with three others.
Timothy O'Brien, 1833	Ditto	Belkelly	6	3	20	1	18	0	

List of Voters, Tulla, County Clare—*continued.*

Name of Voter and Date of Registry.	Barony.	Townland.	Area. A. R. P.	Valuation. £. s. d.	Observations.
Patrick Ryan, 1833 . . .	Tulla .	Lackanagh . . .	64 0 0	26 7 0	Rated jointly with four others.
Timothy Crowe, 1833 . . .	Ditto .	Glanagallagh . .	129 0 0	21 0 0	. . .
Patrick Coleman, 1833 . .	Ditto .	Rosslara	30 5 15	18 5 0	. . .
Michael Carroll, 1833 . . .	Ditto .	Kilrohill	19 2 0	20 0 0	. . .
John Flanagan, 1833 . . .	Ditto .	Silvergrove . . .	21 2 20	13 12 0	. . .
Darby Garney, 1833 . . .	Ditto .	Glanagallagh . . .	31 0 0	8 0 0	. . .
Patrick Hayes, 1833 . . .	Ditto .	Ditto	30 0 0	4 5 0	. . .
John Hayes, 1833	Ditto .	Ditto	30 0 0	4 5 0	. . .
James Hayes, 1833 . . .	Ditto .	Ditto	30 0 0	4 5 0	. . .
Thomas Hayes, 1833 . . .	Ditto .	Ditto	30 0 0	4 5 0	. . .
Cornelius Hayes, 1833. . .	Ditto .	Ditto	30 0 0	4 5 0	. . .
Martin Malony, 1833 . . .	Ditto .	Ballymalone . . .	39 0 0	7 4 0	This tenement is rated as being occupied by him jointly with four others.

APPENDIX G.

Appendix G.

Office of Poor Law Guardians,
Scariff, day of 18 .

Sir,

I am directed by the Valuation Committee of Guardians to acquaint you that a valuation of the Union of Scariff being now in progress, the valuator, namely, John Sampson, will, on commence valuing in the electoral division of including the in which you are interested as and I am instructed to say, that, without the cordial co-operation of the land proprietors, agents, and occupiers, this important duty cannot possibly be executed either promptly or judiciously; it is therefore hoped that you will be pleased to instruct a person to attend the valuators, for the purpose of showing the boundaries, and giving such other information as may be necessary to enable them to form a just opinion of *the net annual* value (*i. e. the reasonable letting value, assuming the tenant* to pay taxes and all other charges) *of each occupier's tenement*, and other rateable hereditaments (*as at foot**), in that portion of the division in which you are interested; and it is also requested that you will, when called upon, exhibit any maps or surveys in your possession.

I am further directed to inform you, that if, in the progress of valuation, you should observe any proceeding which may seem to you erroneous, injudicious, or improper, it will be my duty to receive from you any communication which you may think proper to make, and to lay the same before the Committee of Revision, as the object of the Board of Guardians is to obtain, as speedily as possible, a fair valuation of the Union, in strict conformity with the terms of the Act.

I have the honour to be,
Your very obedient servant,

To *Clerk to the Guardians of the Scariff Union.*

* The description of property subject to a poor rate as set forth in the 63d section of the Act:—

1. Lands.
2. Buildings.
3. Opened mines.
4. Commons.
5. Rights of common.
6. Other profits out of land.
7. Rights of fishery.
8. Canals, navigation, or rights of navigation.
9. Rights of way, and other rights or easements over land, and tolls in respect of such rights, &c.
10. All other tolls.
11. Turf bogs or banks, when a rent is payable for the same.

The properties exempted from rate are as follow:—

1. Turf bogs or banks used exclusively for fuel or manure, when no rent is payable for the same.
2. Mines which have not been opened seven years previous to the making of the rate; and mines which have been *bonâ fide* abandoned, must have been *bonâ fide* re-opened for seven years before they can be rated.
3. Churches, chapels, and other buildings exclusively dedicated to religious worship, or exclusively used for the education of the poor.
4. Burial grounds and cemeteries.
5. Infirmaries, hospitals, charity schools, or other buildings exclusively used for charitable purposes.
6. Buildings, land, or hereditaments edicated to or used for public purposes.

If any private profit or use shall be directly derived from any of these, the person deriving it is liable to be rated as an occupier, according to the annual value of such profit or use.

LOCAL REPORTS.

BANDON UNION.

REPORT.

Bandon.

THE Union of Bandon contains 23 electoral divisions. Its area is above 150,000 statute acres. Its population exceeds 80,000. All the divisions of the Union lie within the county of Cork.

Valuation committee.

On the 4th of March 1839, the Board of Guardians appointed a Committee of 7, to report on existing surveys and valuations. That Committee having reported that a new survey was necessary, the Board took the usual steps for the appointment of Valuators.—[See Extracts, Minute Book, Appendix A, p. 74.]

On the 21st of June 1839, the Board directed the Valuators to make a valuation of one electoral division as a specimen in the first instance. That valuation was directed to be laid before the Valuation Committee, for its opinion on the principle of valuation adopted by the Valuators.

Principle of valuation considered by committee.

The division of Brinny was accordingly valued for that purpose, and being laid before the Valuation Committee they reported that they were of opinion "that the principle on which the Valuators had proceeded was perfectly in accordance with the law laid down in the Poor Law Act."—[Minute Book, July 17, 1839, Appendix A, p. 74.]

One set of valuators for entire Union.

It was proposed at first to employ different sets of Valuators in different parts of the Union; but the Valuation Committee recommended the Board to have the entire Union valued by one set of Valuators in order to secure uniformity. This suggestion was adopted by the Board.

£600 paid for valuation.

A sum of £600 was applied by the Guardians of the Union to the payment of the Valuators. The Poor Law Commissioners remonstrated against this sum as excessive, but from the extent of the Union and the difficulties the Valuators were likely to meet with in consequence of there being no existing survey, the Guardians appear to have considered that the sum voted was not extravagant.

Valuators.

The Valuators appointed were Mr. Sealy, who is a very extensive farmer in the district, Mr. Gash, who is also a very extensive farmer, and Mr. Crawford. None of the Valuators are surveyors by profession.

Documents furnished to valuators.

The documents furnished to them were the applotments to county-cess, and in some parts of the Union the tithe composition. Griffith's Valuation and the Ordnance Survey have not yet been commenced in this part of Ireland.

The few documents which were thus furnished were not used by the Valuators to ascertain *value*, but merely to assist them in forming an estimate of the *areas* of the respective holdings.

Extent of farms.

The farms in the Union differ greatly as to their extent. The portion of the Union towards the sea is let in small farms, and the population is very great. The Inland part of the Union is let in farms of much greater extent, and the population is much less dense.—[Mr. Sealy, Appendix B, p. 77.]

Difference in rent of large and small farms.

There is a difference in the rents of large and small holdings of 25 per cent. and upwards. —[Mr. Sealy, Appendix B, p. 77.]—In speaking of small holdings, he means anything under 20 acres.—*Ibid.*

Test of value.

The Valuators stated that "they valued the land according to what a solvent tenant could afford to pay, and could be reasonably expected to pay."—[Mr. Sealy, Appendix B, p. 78.]

The practical application of this test depends a good deal on the construction to be given to the phrases "solvent tenant," and "can be reasonably expected to pay."

Definition of a "solvent tenant."

Mr. Sealy is himself a very solvent tenant, holding upwards of 1000 acres, a considerable portion of which is within this Union. He defines a *solvent tenant* to mean "one who has capital and can afford to pay the rent, whether he makes anything out of the land or not."—[Appendix B, p. 78.] But he "does not know that it would be possible for the landlords of the Union to find such tenants for all their lands. The landlords must let to the ordinary class of farmers in the Union."—*Ibid.* He does not consider farmers who hold under 20 acres as belonging to the class of solvent tenants.—*Ibid.*

Valuation is lower by 10 per cent., on account of being made on the supposition of a letting from year to year.

As the land was to be valued according to what it would let at to a solvent tenant from "year to year," the Valuators thought it ought to be valued lower than if the Act had directed a valuation on the supposition that the land was to be let *on lease*. For "a prudent solvent tenant ought not to take lands from year to year at all," unless he got a strong inducement of a very low rent.—[Mr. Sealy, Appendix B, p. 78.] "This would make a difference in the valuation of 10 per cent. at least."—[Mr. Sealy, Appendix B, *ibid.*]

Valuation made on supposition that whole Union let in large farms.

Farmers who hold under 20 acres not being considered as belonging to the class of solvent tenants, the whole Union was valued as if let in large farms.—[Mr. Sealy, Appendix B, p. 78.] Mr. Gash.—*Ibid.* p. 76.

Bandon.

Valuation for landlord; would make distinction between large and small farms.

But in valuing land for a landlord, Mr. Sealy would make a distinction of 20 per cent. between large holdings and small holdings under 20 acres.—[Appendix B, p. 78.] And there is a difference between the rent of large and small holdings in the Union of 25 per cent. and upwards.—[Mr. Sealy, Appendix B, p. 77.]

Valuation according to fair rent of large farms.

On the whole, the Valuators are of opinion that the valuation is on a level with the rents of large farms, if fairly let.—[Mr. Gash, Appendix B, p. 76.]

Valuation of farm-houses.

The mode of valuing farm-houses was thus described: "If there was a good slate house, we valued it at about 2*l.*; a thatched house at from 10*s.* to 1*l.*"—[Mr. Sealy, Appendix B, p. 79.]

Houses in towns.

The Valuators stated that they valued the houses in the towns "according to what a solvent tenant would pay from year to year."—[Mr. Sealy, Appendix B, p. 79.] and then deducted 10 per cent. for repairs.—*Ibid.*

Poor-rate valuation in Bandon is below town-rate valuation.

There is a valuation in the town of Bandon, for Municipal purposes, under 9 Geo. 4, c. 82. That valuation is considerably higher than the valuation for poor-rates.[—Mr. Sealy, Appendix B, p. 79.—Mr. Gash, *ibid*, p. 77.]

Relation of valuation to rents.

For the purpose of testing the practical application of the rule to towns, several tenements in the town of Clonakilty, the rents of which were known, were referred to in the valuation: one was valued at 13*l.* 10*s.*, the rent of which was stated to be 20*l.* and regularly paid; another was valued at 9*l.*, the rent of which was 15*l.* and regularly paid; a third appeared valued at 12*l.* 10*s.*, the rent of which was 23*l.*—[Mr. Sealy, Appendix B, p. 79.]

Valuation under rent.

In general, when the tenant held the house from year to year, the valuation appeared to be under the rent.

Valuation of Union generally under letting value.

On the whole the valuation of the Union is certainly in general under the letting value of the tenements.

Rents and valuation of registered electors.

In the Appendix will be found a list of 163 registered 10*l.* electors, resident within this Union, with the dates of their registries, their valuation in the poor-rate books, and also the amount of the rents to which they are subject.

It appears from that list, that, even excluding all the smaller holdings under 20 acres, there are 41 registered electors who are rated at sums under the rents they pay.

Registered electors rated at sums under 5*l.*

Out of the whole number, there appear to be 6 who are rated at sums under 10*l.*, and of these, 4 are rated at sums under 5*l.*

Of the 6 who are rated at sums under 10*l.*, two appear to be owners of their respective holdings, being subject to no rent, viz., Jeremiah Connor, who registered on 19th of Oct. 1835, and holds 15 acres, rated at 7*l.* 10*s.*, and William Burke, registered at the same date, who appears to be in possession of 10 acres, and is valued at 4*l.* 15*s.*—[Appendix D, p. 81.]

Registered householders of Bandon.

In the town of Bandon, the names of two 10*l.* voters for the borough were mentioned, one of whom is rated at 3*l.* 10*s.*, the other at 4*l.*—[Mr. Tresilian, clerk of the Union, Appendix B, p. 75.]

The registered county electors in this Union appear to be few in number, and their holdings are in general of considerable extent.

CHARLES HAIG.

[Inquiry held at Bandon on the 4th and 5th of January, 1841.]

Appendix A.

APPENDIX A.

Extracts from Minute-Book of Board of Guardians.

Extracts from Minute-Book of Board of Guardians.

March 4, 1839.

Valuation committee.

Committee of seven appointed to report on existing surveys and valuations.

May 11, 1839.

Committee report that new survey necessary.

Report read and adopted.

June 10, 1839.

Valuation by paid Valuators.

Resolved,—That the valuation of the Union be made by paid Valuators under the control of a Committee of Guardians.

Resolved,—That the Union be divided into four districts, and that two Valuators be appointed for each.

Resolved,—That an advertisement for Valuators be inserted.

June 21, 1839.

Resolved,—That the examination of the candidate valuators be intrusted to the Assistant Commissioner.

Resolved,—That the former Valuation Committee continue to act, and that (three gentlemen) be added thereto.

Trial of Valuators.

Resolved,—That the following gentlemen, as Valuators, be immediately set to work, with a view to enable the Committee to judge of and report on their competency:—Thomas Gash, John Black, John Sealy, Kennedy Crawford.

Resolved,—That the Committee meet on Saturday, 29th June inst., to inspect the progress made by the Valuators.

July 17, 1839.

Report: valuation committee.

Report of Committee:—

Have minutely examined the valuation of the division of Brinny then handed in, and

taken the opinion of Guardians connected with the locality; are of opinion that the principle on which they have valued is perfectly in accordance with the law laid down in the Poor Law Act;

And recommend to the Guardians the consideration of the advantage of having the entire Union valued by one set of Valuators; or if the Board thought proper to select one more Valuator, and by allowing two to work together, thereby shorten the term which the completion of the valuation would require.

Principle of valuation according to law.

Report received and adopted.

Resolved,—That 500*l.* be appropriated for the purpose of obtaining a valuation of the Union, with the exception of the towns of Bandon and Clonakilty.

£500 for the valuation.

Messrs. Sealy, Gash, and Crawford definitively appointed.

Valuators finally appointed.

Aug. 6, 1839.

The three Valuators having also undertaken to value the towns of Bandon and Clonakilty, an increase of 100*l.* to be made to their remuneration.

£600 for the valuation.

September 11, 1839.

Letter of remonstrance from the Commissioners as to the amount of remuneration to Valuators.

Remonstrance of Commissioners.

July 11, 1840.

Resolved,—That a report be addressed to the Commissioners announcing that the valuation of the Union has been completed, and requesting instruction relating thereto.

August 22, 1840.

Monday, September 21, and 21 following days, appointed for inspection of the valuation by the rate-payers.

Valuation to lie for inspection.

Objections to be in writing, and Guardians will appoint time and place to hear objections.

November 17, 1840.

Resolved,—That the objections registered against the valuation be divided into three parts, and that certain days be fixed for the consideration of each division, and that the clerk do communicate with the complainants by public notice, informing them of the days on which the several cases will be considered, and that the parties will be required to produce maps, surveys, or such other evidence as may be necessary to sustain their objections.

Consideration of objections.

November 30, 1840.

Resolved,—That the Guardians, with the view to preserve the *relative* equality of the valuation for which they are responsible, consider that the Valuators should proceed to revise the valuation of the electoral division of *Kinneigh*, and report thereon forthwith.

Desirable to preserve relative equality of valuation. Valuators ordered to revise Kinneigh.

December 23, 1840.

The Valuators having neglected the order of the 30th November, marked displeasure of Board to be conveyed to them.

APPENDIX B.

Evidence.

Bandon, 4th January, 1841.

Mr. Stewart Tresilian, Clerk of the Union—*in answer to Queries, states*—

There was a Committee of 10 appointed to revise the valuation.

After the valuation had lain for inspection, and 335 objections had been made, the Board divided the Union into districts. The Committee sat in Bandon, and posted notices in the district for the objectors to attend.

Committee of revision.

On the day appointed, the objections were gone into. Some of the objections were allowed in whole or in part. There is a register of those objections kept.

Consideration of objection.

The ground of objection was specified—whether excessive value, or excessive survey, or value not correct relatively to another farm.

Some of the objectors produced witnesses, others produced other valuations.

There were four objections (as he recollects) by landlords for the valuation being too low. Mr. Dogherty, an attorney in this town, objected to two houses being undervalued of which he is the owner, and which he has let.

Four objections by landlords for tenements being valued too low.

Mr. Allock, of Loughgrove, objected as to a farm he has let to Mr. Ottley, and also another which he has let to a Mr. Wood, as being undervalued; does not think he objected to any being undervalued except those; thinks those two farms bound his own ground.

There was a house in Bandon the rent of which is 3*l.*; the tenant is registered as a voter for Bandon. An objection was made for being too low, and the copy of the affidavit of registry was produced; Mr. Sloane was the objector; the valuation is 3*l.* 10*s.*; the tenant has improved the appearance of it since it was let; the Guardians were to re-inspect the premises; does not know the decision; the tenant's name is Matthew Commins.

10*l.* registered voter valued at 3*l.* 10*s.*

Another objection was made by Mr. Sloane to the valuation of Jeremiah Sullivan's holding being too low. It is valued at 4*l.*; that person is also registered; the copy of the affidavit was produced; the person who made the objection said he would appeal to the Quarter Sessions if the Guardians did not alter it.

10*l.* registered voter valued at 4*l.*

Bandon.

Appendix B.

Evidence.

Thinks that the landlords are not generally aware of the effect of a low valuation upon them.

Landlords not generally aware of effect of a low valuation.

It was during these 21 days that those objections were taken, and there were three days afterwards appointed for considering them.

The Guardians altered nothing, but merely put the question whether they could alter it or not.

One of the Valuators, Kennedy Crawford, was steward to Lord Bandon, and immediately after he left Lord Bandon, he was appointed one of the Valuators; he is not a farmer, that is, he holds no land; he was considered a capital steward when he was with Lord Bandon.

Mr. Sealy is a farmer, and also Mr. Gash; they are large farmers; they have several different farms.

The Guardians advertised for tenders for the valuation; there were three distinct tenders for those three; the Guardians resolved to elect three by ballot, and those three were elected.

They were paid 200*l.* each, and they entered into securities for the due performance of the work and to have it completed by a given time.

The instructions were that each should have a field-book, and in the evening to compare their different valuations.

Bandon, 5th January, 1841.

Mr. Thomas Gash, one of the Valuators—*in answer to Queries, states*—

23 Divisions in Union.

There are 23 divisions in the Union.

There were three Valuators employed.

They all valued together; that is, there were always two together, sometimes one was sick; all three were to agree on the value of a tenement, at least if two agreed the other did not object.

Documents obtained by Valuators.

Got the county valuations everywhere; they valued the whole plough-land together.

Got the composition-books in many places, but not in all.

In some places got the *applotments* on the lands to county-cess, some of which made a valuation, and some did not, but gave the number of acres.

No Ordnance survey, or Griffith's valuation.

The Ordnance Survey has not extended to this Union, nor Griffith's Valuation.

Documents used to ascertain areas and not value.

Used the documents to ascertain the acreage and not the value; the applotments where they showed value, widely differed from valuation now made; they were generally lower, in very few places higher.

Valuation occupied 1 year and 3 months.

Valuation occupied about a year and three or four months; none of the valuators were surveyors.

Valuators are not surveyors.

Were not furnished with Griffith's instructions to valuators.

Thinks it unnecessary to dig the soil and sub-soil for purpose of a valuation.

Does not think it necessary to dig the soil for the purpose of a valuation.

Thinks he can ascertain the quality of the sub-soil from the top.

The worst sub-soil is the stiff white marl, and it is easy to ascertain that.

Has valued for himself on taking lands, but never valued for private gentlemen.

Mr. Sealy has valued several properties for the purpose of letting.

Test of value.

Adopted as a test of value what he thought it would be worth at present.

Certainly did not adopt the rack-rent.

Valuation on a level with fair lettings of large farms.

Thinks his valuation is on a level with rents of large farms where the lands are fairly let.

In Kilbrogan the valuation is generally over the rent, but the Duke of Devonshire's rents are very uneven.

Valuation above rent.

Clonakilty—Lord Shannon has property there; thinks the valuation is over the rent.

In Kilmalooda, the valuation is above some of the rents, and under some of them. Holds land himself in the parish of *Kilbrogan*; does not think there are any of the Duke's rents over the valuation.

Late lettings of large farms are near the valuation.

Some late lettings in the parish of Kinneigh are pretty near the valuation; those are the most recent lettings he knows of; they are within the last two years; it is Lord Bandon's estate; believes they were valued for the purpose of reletting; Mr. Feeling was one of the valuers for Lord Bandon; thinks they are fair lettings; some of those farms run over 100 acres, some 60; thinks none of them are as low as 20 acres.

Thinks the last lettings of the Duke and the valuation are not far from each other; they are in Moviddy.

Rent of small tenements higher than large.

In the whole Union there are more farms over 20 acres than under 20; thinks the small lettings are generally let higher than the large.

Did not make any calculation founded on the gross produce.

Did not take the rack-rents that are going.

Rent which small holders will give, not a criterion.

Did not take into consideration what a man wanting to take 10 or 20 acres would give.

The ordinary class of tenants give rents which the valuers consider very much above the value which they (the valuers) would give.

In some parts of the Union there is a large class of such tenants.

Some tenants by living in a less comfortable way pay rents that he would not pay.

Rents paid by small holders from 2*s.* to 4*s.* an acre above the valuation.

There is a rate of rents which is paid by that class of tenants, and which he considers above the value.

Did not adopt the rate of rents in the valuation.

Those rents are from 2*s.* to 3*s.*, or 4*s.* an acre over the valuation.

In most cases inquired the rent; in general ascertained it; in some cases could not.

Adopted a standard farm to judge of value; thinks it was a farm in Brinny, about 60 acres, set at 14*s.* an acre, exclusive of the buildings; kept that farm in view afterwards.

Never took the value according to what the farms had been valued at before the Barrister.

In general the valuation is above the Duke's rents.

In valuing *the town* had two valuations, the gas valuation (9 Geo. IV. c. 82), and the *church valuation;* the gas was a late valuation; made a new one; it is *below the gas;* it is in general a *tenth* under; allowed for repairs and insurance; thinks no allowance was made for that in the gas valuation; they valued uncommonly high.

In general the valuation is pretty even with the church valuation.

Ascertained the rents in the town; were guided by that in a great measure.

Did not measure the houses, or go inside them.

Thinks the total valuation of the Union must be under the rental—(the witness was here informed by clerk of Union that the total valuation of Union was only 135,000*l.*);—thinks the rental must be over 135,000*l.*

Standard farm.

Valuation above rents.

Valuation of town 10 per cent. under valuation to Town-rate, under 10 Geo. IV. c. 82.

Valuation pretty even with vestry valuation.

Mr. Sealy, one of the Valuators—*in answer to Queries, states*—

The Valuators valued according to what a solvent tenant could afford to pay one year with another, and could be reasonably expected to pay.

He (Mr. Sealy) made the thing his own case, and said what he would undertake to pay.

There is a great difference between the rents of large and small holdings; the rents of small holdings are 25 per cent. and upwards over the large holdings, on account of the competition for small holdings, and the great population.

Near the sea-coast the holdings are the smallest; the population is double or treble what it is in the interior. Thinks the holdings there on an average range under 20 acres; a great proportion of them are under 10 acres. In valuing a farm of 10 acres, classes the different qualities of the land on the farm, and struck an average acreable rent for the whole; if the farm was uniform in quality, that was not necessary. Did not adopt the rent of such a holding as the criterion; adopted the rent which he (Sealy) would pay for it.

If he was letting land in small holdings, that is under 20 acres, he would expect to get more for it than he would agree to pay.

Between what he holds himself, and what he lets to tenants, has about 1500 acres in the divisions of Lisleigh, Abbeymahon, and in Carrigaline, which is in the *Cork Union.* Had the farms in Carrigaline let during the war at 3*l.*; afterwards reduced it to two guineas, which is the range of the rents now. It has great advantages, being within five miles of the market of Cork, and very good limestone-ground. They pay the two guineas well; had them bound by lease to 3*l.*, but thought it better to reduce it.

In Lisleigh the holdings range about 20 acres on an average. There is some good ground and some inferior. The good ground is valued in the valuation at about 1*l.* 3*s.* an acre, the other at about 1*l.* or 1*l.* 1*s.*, and some at about 18*s.*; some is worse than that; being only 7*s.* or 8*s.* Townland Ballylangy;—he (Mr. Sealy) is owner of that in fee; it is near the sea, but it has not the advantage of sea strand.—[Page 35 of Rate-book of this Division.]

In Abbeymahon he (Mr. Sealy) holds East and West Curraheveen from Lord Shannon; about 397 acres, or 400. The highest valuation is 1*l.*, and the lowest is 7*s.* 6*d.*; and the average about 15*s.* to 16*s.*—[Abbeymahon, page 22 in Rate-book.]

Paid no attention whatever to the circumstance that a voter was registered out of a tenement.

Since the valuation some of the tenants in Lislivane have registered; for instance, Daniel Holland, who holds 29A. 0R. 12P. valued at 25*l.* 9*s.* 2*d.*; his rent is 17*s.* 6*d.* an acre; the valuation is about that; he has registered since the valuation. Daniel M'Carthy, senior and junior, are both registered since the valuation. Daniel M'Carthy, senior, has 16A. 1R. 4P.; his valuation is 20*l.* 14*s.* 3*d.*; his rent to landlord 1*l.* 3*s.* per acre; his rent is therefore 18*l.* 5*s.* 9*d.*; that is a late letting; he has registered since the valuation. Knows that if Daniel M'Carthy were to divide his tenement and sub-let it, he would be able to make 28*l.* 5*s.* 9*d.* out of it; has no doubt of it; it is a populous neighbourhood, and there is great competition for land there. He (Mr. Sealy) would not give such a rent for it.

Daniel M'Carthy, junior—15A. 2R. 15P.; valuation 15*l.* 16*s.* 3*d.*; that, of course, includes the house; his rent to Lord S. is 15*l.* 12*s.*; valuation is 15*l.* 16*s.* 3*d.*, being 4*s.* 3*d.* over his rent; does not know that he could get 25*l.* 12*s.*; he might be promised, but he could not reckon on it as a sure rent; should have *a good screw* to do it.

Neal Murry—11A. 0R. 16P.; therefore his rent is about 13*l.* 18*s.*; his valuation is 16*l.* 19*s.* 6*d.*; that is, 1*l.* 10*s.* an acre; his rent is 1*l.* 5*s.* an acre; thinks he could make more of it than the other; does not doubt, if he subdivided it, he might let it for 23*l.* 18*s.*; it is near a little village, and the ground is very good.

If the land is let in small holdings the rent will be higher.

He (Mr. Sealy) holds land in Abbeymahon; if he let it in small holdings, it would let at 20 per cent. higher than in large.

Gets about 18*s.* an acre for a holding there of 20 acres.

Holds Abbeymahon under Lord Shannon; the highest range that it is let at is 32*s.* an acre; some is not worth more than 7*s.* 6*d.*

Lislivane is part of Abbeymahon; it is about two miles from the sea.

Curraheveen is a part of it held by him (Mr. Sealy) under Lord Shannon; pays 16*s.* for

Test of value.

Difference between the rents of large and small holdings, 25 per cent. and upwards.

Did not adopt the rents of small holdings as a criterion.

Holds 1500 acres.

Rent in Carrigaline 2 guineas an acre, well paid.

Valuation in Lisleigh.

Did not regard registry of voters.

Registered voters in Lislivane.

Valuation under the rent.

Bandon.

Appendix B.

Evidence.

one lot; pays 1*l.* for another; the first is 25 acres, and the other is 42 acres; the second is valued at 19*s.* the other is valued at 17*s.*

If he was to divide the 42 acres, he could let at 25*s.* an acre; thinks he could make it in a good year; does not say he would be sure of it in a bad one.

Calculated wheat about 25*s.*; about 13*s.* per barrel for barley; formed an opinion of what the ground would produce by the acre; made deductions from that, but cannot exactly say what deduction he made.

Never valued for payment before.

Has valued land for different people, but never for payment.

Went into more minutiæ in the present valuation than if he was valuing for a landlord.

In valuing for a landlord would make distinction between large and small tenements of 20 per cent.

If valuing for a landlord, would value so as to give the tenant such an interest as would enable him to live comfortably, and pay his rent punctually. Would make a distinction between large and small holdings if he was valuing for a private person; has made no distinction in the present valuation; has kept an even scale through the whole. Would make a distinction of 20 per cent. between large and small holdings. The price of pigs will frequently enable the small holders to pay when the large holders could not. This year many a small holder may pay his rent entirely in that way without applying to produce of the land at all. Knows a man who is valued only at 10*s.* an acre, that is, 16*l.* in the whole, who sold 52*l.* worth of pigs in the fair. Thinks he may very reasonably make a distinction of 20 per cent. between large and small holdings. In the present valuation has valued as if the whole was let in large holdings. When he speaks of a private valuation, means that that distinction would be a reasonable one between the large and small ones; does not know that the rent would be as punctually paid.

Thinks such a distinction reasonable.

The present valuation made as if all let in large farms.

Definition of a "solvent tenant."

Test of value.

By a "solvent tenant," he means, one who has capital, and can afford to pay the rent, whether he makes any thing out of the land or not; and, *if his crop failed two or three times, he would still be able to pay.* Has valued according to what such a person would actually pay; in fact, at the rent at which it might be let, the landlord to run no chances.

Is sorry to say that very few of the population are men of that sort; the population generally are not so; the ordinary class of farmers are not of that class. Could not say how many of such tenants there are in the Union; there are a great many. Does not know that it would be possible for the landlords of the Union to find such tenants for all their lands; they must let to the ordinary class of farmers in the Union. What he means by small lots is anything under 20 acres; from 40 to 50 acres would be a good farm; they range up to 300 acres and more. The greater part of the farmers of the Union, holding from 40 to 50 acres, if they have their land at a moderate rate, are solvent, and pay their rents punctually and well; considers the farmers who hold under that amount are those to whom lands are let at a higher rate, and does not consider them as belonging to the class of solvent tenants. The practice of selling the "good-will" is not adopted at all here.

Farmers holding under 20 acres are not solvent.

The usual lease on the Duke's estate is 21 years. Lord Shannon gives 21 years and a life concurrent.

Standard farm

The valuators commenced by agreeing on the value of a standard farm. Took the parish of Brinny, and valued it; it is partly let in large holdings and partly in small. Tom Brigg has a farm of 200 or 300 acres; he holds Finnis; and some of Finnis is sub-let in holdings ranging from 25 to 100 acres; some of it is valued at 22*s.*, that is the highest; valued very close on his rents there. The population there is nothing like what there is near the coast, the holdings are larger. When they came near the sea-coast, kept the same standard, but made an addition for nearness to manure, but no difference on account of population; thinks there would be at least 20 per cent., say 25 per cent., difference between an acre of land in Brinny and on the sea-coast.

Areas.

Did not judge of the number of acres in each holding; had a great deal of trouble; got returns from the tenants; were often deceived; did not take their words for it but in very few instances; checked it by the county returns and the composition returns.

Mode in which valuators proceeded.

The boundaries were shown by the tenants; they had no objection to do that. The tenant always showed the bad parts; he (Mr. S.) found out the good parts. Was taken round the boundaries; the three Valuators were mostly together; there were always two; each had a book; put down the man's name and the number of acres, according to the tenant's statement, or the county cess or composition; each set down the value according to his opinion in his book; made no remarks to each other, except as to the number of acres of waste, &c.; then when they had an opportunity, compared their books, and if there was any difference, argued the point. It was wonderful how they almost always exactly agreed.

Concurrence of valuators.

Classed the land in each farm according to the quality, where it was not uniform.

Never dug up the soil, and there was no necessity.

Never saw Mr. Griffith's instructions to valuators. In 19 cases out of 20, can tell the nature of the sub-soil without digging.

In taking the value, supposed it to be let from year to year.

Thinks that where land is let from year to year to a solvent tenant he would not give so much as if he got a lease.

Valuation is lower by 10 per cent., on account of being made on supposition that land let from year to year.

It would make a difference of 10 per cent. at least. As a solvent tenant he (Mr. S.) would not give within 10 per cent. of the rent which he would give if he got a lease.

Thinks that a prudent solvent tenant ought not to take lands from year to year at all. It is different in England; but in Ireland he would not do it unless he got a farm in good heart, and then he would take it for a year and *knock the year* out of it; if it were not in good condition, would not take it at all from year to year. Without a lease, or some prospect of getting one, would not give his time to it.

Would not take a farm from year to year, unless he got a strong inducement of a very low rent, and the ground in good heart, or some reasonable prospect of a continuance of it; and thinks that no prudent man ought to do otherwise.

Thinks that if the Act had directed him to determine the value according to what it would let to a solvent tenant upon a lease, he would have made a difference of 10 per cent. any way.

If Act had directed valuation to be made on the supposition of a lease, it would have been 10 per cent. higher.

There are farms in this Union which are in a neglected state; so that if a small expenditure were made, there would be an increase of 25 per cent.

Generally speaking, if the Act had been drawn in that way, it would have made a difference in the valuation of 10 per cent.

The greater part of the farms are let upon lease. Thinks the valuation is 10 per cent. under the rent which is paid by tenants having leases.

Valuation is 10 per cent. under rent paid by tenants having leases.

Estimated the value of the houses in the towns according to what a solvent tenant could pay, taking it from year to year.

With regard to houses, solvent tenants will give as much or more, taking it from year to year, than if they took it on lease.

Houses in towns.

Inquired, and ascertained as well as they could, the rents which were paid for the houses. In some cases set down the rent as the value, and in some according to their own judgment and according to circumstances; took it according to what the present occupier would get if he were to let it.

The Valuators did not each set down a separate valuation; they laid their heads together.

First set down the letting value, and then deducted for repairs; deducted 10*l.* per cent. for that.

Deducted 10 per cent. for repairs.

Had the gas valuation (9 Geo. IV. c. 82.) That valuation is considerably higher.

The Poor Law valuation is generally under the rent of tenements held from year to year; of course it is more than 10 per cent. under, because that was allowed for repairs; has no doubt of that.

Poor-rate valuation is under the town-rate valuation.

At first the Valuators were ordered to estimate the value of the houses as if they were let separately on the land, or if it had no house; afterwards they got orders to estimate the value as if they were connected. Part of the Union was valued in one way, and part in the other, but thinks it made no difference, for they valued the farm-houses at a very low scale; for who would take a house without a bit of land about it? If there was a good slate house, valued it about 2*l.*; a thatched house, from 10*s.* to 1*l.* A thatched house robs the farmer; it takes all his manure from him to thatch it. What they valued the house at they took off the land, in order to estimate the value of the land let without the house. In the town of Clonakilty, Mrs. O'Regan is valued at 13*l.* 10*s.* (her rent, which is always paid to the moment, is 20*l.*); the house, marked as Mrs. Driscoll's, is valued at 9*l.* (the rent is 15*l.*, and is regularly paid.) Richard Norcott is valued at 20*l.*, pays only 18*l.*; but gave a fine for his house, and has a lease. Dr. Otton's valuation is 12*l.* 10*s.*, his rent is 18*l.*; he is a tenant from year to year. John Malony's valuation is 18*l.*, his rent is 23*l.*; he has a lease. James Malony's valuation is 27*l.*; his rent is 30*l.*; he is a tenant from year to year.

Houses on farms.

Valued good slate house at 2*l.*

Houses in Clonakilty.

APPENDIX C.

TABLE OF ELECTORAL DIVISIONS, EXTENT, VALUATION, POPULATION, and Number of 10*l.* ELECTORS in the BANDON UNION.

Electoral Divisions, Extent, Valuation, Population, and No. of 10*l.* Electors.

No.	Names of Electoral Divisions.	Contents in Statute Measure, as estimated in Rate-book. A.	R.	P.	Population in 1831	Estimated value of Lands and Houses. £	s.	d.	Number of £10 Electors now entitled to Vote.	Proportion of £10 Electors to population.
1	Ballymodan	11,941	0	0	10,581	17,583	9	10	12	1 in 882
2	Kilbrogan	8,577	0	0	6,143	12,104	8	8	15	1 in 409
3	Clonakilty	5,351	0	0	6,769	8,433	19	4	8	1 in 846
4	Kilmalooda	7,177	0	0	3,317	4,710	18	10	2	1 in 1658
5	Kilnagross	3,580	0	0	2,068	2,782	1	3	5	1 in 414
6	Desert	3,166	0	0	1,911	3,017	11	2	6	1 in 318
7	Ballinadee	7,456	0	0	2,800	5,039	10	9	5	1 in 560
8	Innishannon	6,920	0	0	3,840	7,337	3	2	6	1 in 640
9	Kilbrittain	4,601	0	0	1,607	2,789	8	8	0	None
10	Rathclareen	5,707	0	0	2,775	3,996	11	9	10	1 in 277
11	Templequinlan	2,042	0	0	1,042	1,779	5	11	3	1 in 347
12	Templeomalus	1,865	0	0	1,352	1,768	3	0	0	None
13	Timoleague	2,822	0	0	1,822	2,426	2	10	1	1 in 1,822
14	Abbeymahon	4,410	0	0	3,563	3,497	17	10	9	1 in 396
15	Lislee	6,708	0	0	5,203	6,724	4	2	4	1 in 1,301
16	Brinny	5,385	0	0	2,039	4,199	18	0	5	1 in 408
17	Knockavilla	6,989	0	0	2,184	5,197	0	5	4	1 in 546
18	Desertmore	3,899	0	0	1,148	3,571	13	10	3	1 in 383
19	Kilbonane	1,888	0	0	1,740	3,601	3	7	1	1 in 249
20	Moragh	8,454	0	0	3,267	6,045	19	5	10	1 in 327
21	Kinneigh	14,808	0	0	5,708	10,230	6	10	27	1 in 211
22	Desertserges	11,364	0	0	5,087	7,794	16	7	5	1 in 1,018
23	Moviddy	12,818	0	0	5,467	10,355	18	3	22	1 in 248
	TOTAL	150,928	0	0	81,433	134,987	14	1	163	1 in 500

APPENDIX D.

LIST OF £10 REGISTERED ELECTORS in BANDON UNION, with the RENTS and VALUATION of their HOLDINGS.

Electoral Division.	Barony.	Townland.	Name of Elector.	Date of last Registry.	Rent. £ s. d	Quantity of Land. A. R. P.	Valuation in Poor Law Books. £ s. d.	Observations.
Abbeymahon	Ibane and Barryroe	Grangemore	Driscoll, Michael	Dec. 12, 1839	16 16 0	20 1 0	16 3 6	
,,	,,	Lislivane	Fitzgerald, James	,,	2 0 0	0 2 0 and a house	3 10 0	
,,	,,	Ditto	Holland, Daniel	Oct. 19, ,,	25 11 0	29 0 12	25 9 2	
,,	,,	Ditto	M'Carthy, D., jun.	,,	15 12 0	15 2 15	15 16 3	
,,	,,	Ditto	M'Carthy, D., sen.	,,	18 5 9	16 1 4	20 14 3	
,,	,,	Ditto	Murry, Neal	,,	13 18 0	11 0 16	16 19 6	
,,	,,	Ditto	M'Carthy, Jerem.	Dec. 11, ,,	15 0 0	13 2 0	15 3 6	
,,	,,	Ditto	M'Carthy, Flor.	Dec. 12, ,,	16 10 0	14 2 29	19 17 6	
,,	,,	Ditto	Whelton, Mich.	Dec. 11, ,,	22 10 0	23 1 17	24 17 0	
Clonakilty	East division of East Carbery.	Kilgarriff	Bennett, Abraham	July 8, ,,	107 16 2	157 3 0	125 5 0	
,,		Miles	Bryan, Charles	,,	25 18 0	69 0 0	30 12 0	
,,	,,	Upper Tawnis, and a House in Barrack Street, Clonakilty.	Donovan, Daniel	Oct. 18, 1834	5 2 10	3 2 0 and a house	5 0 0	
,,	,,	Brewery, Clonakilty	Deasy, Thomas	July 6, 1835	12 0 0	Brewery.	143 6 8	
Desert	,,	Youghals	Heas, Jeremiah	Dec. 11, 1839	36 12 10	24 0 5	28 12 9	
Clonakilty	,,	Miles	Heas, John Henry	July 10, 1840	21 11 4	40 3 37	35 15 9	
,,	,,	Ditto	Heas, James	,,	12 6 10	14 0 0	17 18 0	
,,	,,	Fourchill	Kingston, John	Dec. 12, 1839	52 13 6	65 0 0	62 10 0	
,,	,,	Hill Street, Clonakilty.	O'Hea, Thomas	Oct. 18, ,,	1 6 0	A house.	4 10 0	
Desert	,,	Youghals	Walsh, Rev. D.	Oct. 17, ,,	32 6 10	18 0 10	45 12 2	
,,	,,	Currogrove	Barrett, John	July 2, ,,	64 12 3	72 2 0	67 0 0	
,,	,,	Sand Quay, Desart.	M'Carthy, Cornel.	Oct. 18, ,,	3 0 0	Not Rated,	house being newly built.	
,,	Ibane and Barryroe	Ashgrove	M'Carthy, Flor.	July 3, 1837	41 15 0	30 0 0	36 0 0	
,,	,,	Ring	M'Carthy, Tim.	July 2, 1838	10 10 0	1 0 0 & buildings	16 10 0	
Desertserges	East division of East Carbery.	Maulnarougy	Bateman, John	Oct. 18, 1839	34 0 0	37 1 0	30 11 3	
,,	,,	Lisnahony, Derrycastle.	Smyth, Thomas	Oct. 21, 1836	24 2 0	61 0 0	21 6 6	
,,	,,	Maulnarougy	Sealy, Francis	Oct. 18, 1839	30 0 0	33 1 0	28 18 9	
,,	,,	Keelnamilla	Wood, Thomas	July 6, 1835	26 0 0	62 0 0	35 17 0	
,,	,,	Ahiohill	Walsh, James	July 10, 1840	75 0 0	98 2 0	73 11 0	
Kilmalooda	,,	Skeaf	Hennesy, John	Feb. 20, ,,	8 19 8	41 2 0	12 19 0	
,,	,,	Madarne	White, Richard	Dec. 12, 1839	7 12 4	7 0 0	7 11 0	
Kilmagross	,,	Crohane	Bennett, Thomas	July 2, 1838	80 0 0	88 0 0	68 10 0	
,,	,,	Gurranard	Gosnell, John	Dec. 12, 1839	14 11 0	26 0 0	19 17 0	
,,	,,	,,	Ditto	Feb. 10, 1840	14 11 0	20 0 0	15 6 6	
,,	,,	,,	Hellen, Richard	,,	5 5 0	13 1 13½	10 3 3	
,,	,,	Droumgariffe	Woulfe, John	,,	13 10 0	112 0 0	69 14 0	
Lislee	Ibane and Barryroe	Teernenane	Barry, Rev. John	July 8, 1839	25 0 0	16 2 3	22 10 5	
,,	,,	Courtmasherry	Perrott, John	May 15, 1837	0 10 0	A house.	12 0 0	
,,	,,	Dunwordly	Tresilian, Wm.	Oct. 17, 1839	66 0 0	137 2 0	91 17 6	
,,	,,	A house, Courtmasherry	Traverse, Jasper	Oct. 21, 1840	1 0 0			
Rathclareen	East division of East Carbery.	Flaxfort	Connor, J. Adams	Oct. 18, 1839	49 6 0½	28 0 0	43 0 0	
,,		Ballycatteen	Harris, James	July 8, ,,	30 3 1	52 0 0	36 12 0	
,,	,,	,,	Harris, Watkins	,,	9 6 2	20 1 0	13 12 0	
,,	,,	,,	Harris, H. Jones	Dec. 10, ,,	20 15 3	21 0 0	19 14 0	
,,	,,	Borleigh	Moore, W. Boyle	July 10, 1840	6 0 0	119 2 0	66 14 9	
,,	,,	Garringdruig	Maynihane, Dan.	Oct. 21. ,,	15 7 8	55 2 27	30 18 8	
,,	,,	,,	Maynihane, John	,,	23 1 6	83 2 0	46 8 0	
,,	,,	Gortaglanagh	Robinson, R. Boyle	May 13, 1836	36 0 0	17 0 0	33 5 0	
,,	,,	,,	Scott, Matthew	Oct. 17, 1839	88 0 0	54 0 0	78 16 0	
,,	,,	Ardecrew	Taylor, Rev. Rob.	Oct. 18, ,,	27 6 0	42 0 0	28 5 0	
Templequinlan	,,	Ballinuraher	Barry, Edward	July 6, 1835	27 18 3	33 0 0	23 10 6	
,,	,,	Cloughgriffin	Cunningham, Pat.	,,	92 18 0	94 2 28	89 4 0	
,,	,,	Carhuegarriffe	Keohane, Daniel	Dec. 12, 1839	49 11 5	66 0 0	46 6 0	
Timoleague	,,	Keelvorig	Callanan, Tim.	July 10, 1840	40 10 0	62 2 0	39 0 0	
Ballymodan	Kenalmeaky	Boundhill	Crowley, Tim.	Oct. 21, 1836	12 0 0	3 and mill.	34 10 0	
,,	,,	Derryslough	Crowley, Jerem.	Oct. 20, 1840	9 9 0	1 and mill.	12 10 0	
,,	,,	Knocknagaran	Baldwin, Henry	Oct. 17, 1839				
,,	,,	Bandon	Doherty, Edw.	Oct. 17, 1837				
,,	,,	Knocknagaran	Daly, Timothy	Oct. 19, 1839	17 17 6	10 0 0	12 10 0	
,,	,,	Gaggin	Tanner, Thomas	,,	16 11 8	35 1 20	29 0 7	
,,	,,	East Gully	Sweeny, James F.	Oct. 16, ,,				
,,	,,	Bandon	Waugh, Rev. T.	Oct. 24, ,,				
,,	,,	Cashelmore	Beamish, John	May 13, 1840				
,,	,,	,,	Conner, Rev. R. L.	Oct. 17, 1839				
,,	,,	Bandon	M'Clintock, H. F.	Oct. 21, 1840				
,,	East division of East Carbery.	Lissapooka	William Murray	Oct. 10, 1839	32 0 0	37 0 0	24 4 0	
Innishannon	Kinalea	Innishannon	Patrick Garrett	Sept. 20, 1836	7 0 0	6 3 19	11 1 0	
,,	,,	Drunkereen	John Phipps	Nov. 2, 1835	21 10 0	26 0 0	31 12 0	
,,	,,	Drunkeen	James R. Dean	Sept. 18, 1837	Nominal.	125 2 0	106 7 6	
,,	East division of East Carbery.	Ballymountain	John Wheeler	Oct. 21, 1836	154 12 0	234 0 0	186 7 0	
,,	,,	Bellmount	Frederick Meade	Oct. 21, 1836	88 0 0	37 1 0	69 14 0	
,,	,,	Knockaroe	Robert Stamnur	Oct. 19, 1839	11 14 0	39 0 0	33 4 0	
Kilbrogan	Kenalmeaky	Malligeten	John Baldwin	Oct. 13, 1835	39 16 8	115 0 0	74 0 0	
,,	,,	Derrygariff	Sam. Hosford	Feb. 8, 1836	5 0 0	62 0 0	39 15 0	
,,	,,	Gurteen	John Mahony	Oct. 21, ,,	29 15 0	37 0 0	27 6 0	
,,	,,	Mishells	Jeremiah Cullinane	Oct. 21, 1840	33 0 0	48 0 16	31 7 0	
,,	,,	Ditto	Thomas Gash	,,	168 12 0	296 3 0	284 13 0	
,,	,,	Ditto	Cor. Mahony	,,	28 15 0	39 1 5	28 0 6	

Electoral Division.	Barony.	Townland.	Name of Elector.	Date of last Registry.	Rent. £ s. d.	Quantity of Land. A. R. P.	Valuation in Poor Law Books. £ s. d.	Observations.
Kilbrogan	Kenalmeaky	Mishells	Christ. Woods	Oct. 21, 1840	28 14 0	44 0 0	32 4 0	
,,	,,	Callitrum	Andrew Desmond	Oct. 17, 1839	16 0 0	40 0 0	19 0 0	
,,	,,	Mishells	Tim. Desmond	,,	22 0 0	35 0 0	22 7 0	
,,	,,	Curreclaugh	Denis Donoghue	,,	41 0 0	53 0 0	48 1 0	
,,	,,	Callitrum	Wm. Hornibrooke	Oct. 21, 1840	17 10 0	23 0 0	33 1 0	
,,	,,	Mishells	Cor. Mahony	,,	29 10 0	40 2 28	29 19 0	
,,	,,	Curreclaugh	Pat. M'Namara	,,	49 9 0	30 0 0	55 5 0	
,,	,,	Derrygariff	Richard Lesson	Oct. 19, 1839	5 0 0	70 0 0	41 10 0	
,,	,,	Callitrum	James Tobin	Oct. 18, 1839	30 0 0	30 0 0	48 12 0	
Brinny	Kinalea	Brinny	John Nash	Sep 26, ,,	Owner.	No rent.		
,,	Kenalmeaky	Moneen	James Bradfield	Oct. 18, ,,	21 10 0	72 3 18	45 14 6	
,,	,,	Ditto	James Good	Oct. 19, ,,	27 13 9	31 1 16	32 16 9	
,,	,,	Castlelack	James White	Oct. 21, 1836	25 12 6	25 1 13	30 8 0	
,,	,,	Ditto	Wm. Keys	Oct. 10, 1839	13 0 0	51 1 23	33 9 1	
Knockavilla	Kinalea	Ballyhandle	Joseph Lindsay	Jan. 1, 1836	31 15 0	92 0 0	39 6 0	
,,	,,	Ballymurphy	Benj. Roberts	Sept. 27, 1837	64 10 0	114 0 0	86 1 0	
,,	,,	Ditto	Edward Roberts	Sept. 29, 1839	36 5 0	62 0 0	39 15 0	
,,	,,	Ditto	Richard Roberts	,,	54 5 0	97 0 0	64 11 0	
Desertmore	East Muskerry	Kilcrea	John Hawkes	Sept. 24, 1837	105 0 0	208 0 0	373 0 0	
,,	,,	Garryhesty	Daniel Murphy	Sept. 24, 1840	67 0 0	84 0 0	91 4 0	
,,	,,	Ballygroman	James Keleher	,,	38 0 0	78 0 0	32 4 0	
Kilbonane	,,	Scart	Denis B. Murphy	Sept. 17, 1839	96 5 0	100 0 0	106 0 0	
Moviddy	,,	Belmount	Thomas Wall	Sept. 21, 1836	35 0 0	158 0 0	180 16 0	
,,	,,	Ditto	William Wall	Sept. 22, 1837	92 0 0	113 0 0	86 5 0	
,,	,,	Loch Neil Mountain	William Long	Sept. 20, 1836	No Rent	50 0 0	25 0 0	The Longs are joint owners.
,,	,,	Ditto	James Long	,,				
,,	,,	Knuckanroe	Daniel Duggan	Sept. 26, 1839	27 0 0	60 0 0	40 5 0	
,,	,,	Ditto	John Duggan	,,	39 10 0	70 0 0	66 10 0	
,,	,,	Lock Neil Mountain	William Burke	Sept. 20, 1836	No Rent	10 0 0	4 15 0	
,,	Kenalmeaky	Mossgrove	James Kuarry	Dec. 9, 1835	26 3 0	64 0 0	40 16 0	
,,	,,	Ditto	Walter Philips	Feb. 18, 1836	23 14 0	28 2 0	21 9 0	
,,	,,	Mount Pleasant	Richard Dawson	Oct. 18, 1838	54 0 0	82 0 0	59 8 0	
,,	,,	Lough Neil Mountain	Jeremiah Connor	Oct. 19, 1835	No Rent	15 0 0	7 10 0	
,,	,,	Mossgrove	Wm. Buttemer	May 16, ,,	34 0 0	62 0 0	34 17 0	
,,	,,	Currovordy	Rev. Wm. Murphy	Oct. 16, ,,	56 0 0	62 0 0	53 8 0	
,,	,,	Ditto	John Dawson	July 3, 1837	40 0 0	100 0 0	44 10 0	
,,	,,	Ditto	Daniel Farrell	Oct. 19, 1835	54 4 0	84 0 0	52 8 0	
,,	,,	Moskeigh	Denis Mahony	,,	27 3 9	95 0 38	45 6 0	
,,	,,	Ditto	Simon Punch	Oct. 18 1839	19 11 0	37 0 0	32 18 6	
,,	,,	Ditto	Jonathan Tanner	,,	30 12 0	68 0 0	36 16 0	
,,	,,	Fanavane	James Hurly	Oct. 19, ,,	50 0 0	63 0 0	39 16 6	
,,	,,	Mosgrove	Tim. Callaghan	Dec. 9, ,,	77 5 0	112 0 0	69 12 0	
,,	,,	Boggera	Rich. Fitzgerald	Oct. 19, ,,	20 0 0	75 0 0	43 8 0	
,,	,,	Castback	Timothy Crowley	Oct. 18, ,,	27 13 9	58 0 0	37 6 0	
Moragh	,,	Newestown	Daniel Mahony	Dec. 10, 1835	38 0 0	59 0 0	40 7 0	
,,	,,	Tullyglass	John Bradfield	Oct. 21, 1840	16 0 0	66 0 0	22 19 0	
,,	,,	Ditto	Timothy Lyne	,,	18 0 0	57 1 36	25 8 7	
,,	,,	Ditto	Denis Quinlan	,,	23 14 0	63 2 0	37 18 0	
,,	,,	Farnolough	Denis Murphy	,,	82 0 0	260 0 0	98 17 0	
,,	,,	Ditto	Mich. Donovan	Oct. 18, 1839	68 0 0	80 0 0	49 5 0	M. Donovan's rent doubtful.
,,	,,	Ditto	Daniel Hart	Oct. 19, ,,	45 0 0	70 0 0	36 10 0	
,,	,,	Newestown	Benj. Shorten	,,	29 0 0	24 2 0	17 3 0	
,,	,,	Tullyglass	Thos. Bradfield	Oct. 21, ,,	24 0 0	63 2 0	36 18 6	
,,	,,	Dillyglass	Dan. Hallahane	Oct. 21, 1840	17 0 0	36 0 0	20 16 0	
Kenneigh	West Division of East Carbery	Buckrees	Daniel Hurly	,,	46 0 0	94 0 0	43 18 0	
,,	,,	Derrigra	Francis Daunt	May 14, 1835	120 0 0	70 2 0	94 13 0	Misnamed Wm. Daunt in Poor Law Book.
,,	,,	Gurteinroe	William Daunt	Oct. 21, 1836	48 0 0	100 1 0	68 3 6	
,,	,,	Kilnecranaugh	Arthur Burchill	Dec. 13, 1833	50 0 0	114 0 0	78 4 11	
,,	,,	Lescurrane	Timothy Leary	Dec. 7, 1836	37 0 0	63 0 0	37 13 10	
,,	,,	Teadies	Benj. Hosford	Oct. 19, 1835	80 0 0	140 2 0	122 18 9	
,,	,,	Castletown	Wm. Sullivan	Oct. 18, 1839	99 0 0	147 0 0	119 18 6	
,,	,,	Farranmarrea	John Hosford	Oct. 17, ,,	57 0 0	70 0 0	43 18 6	
,,	,,	Castletown	George Burchell	Dec. 10, ,,	32 0 0	60 2 0	31 15 0	
,,	,,	Ditto	John Applebe	July 13. 1840	59 0 0	70 2 0	71 1 0	
,,	,,	Cappun	James Dammery	Oct. 17, 1839	39 0 0	71 0 0	36 15 0	
,,	,,	Keilnacrannagh	John Shorten, jun.	Oct. 19, ,,	20 0 0	54 9 0	29 0 0	
,,	,,	Little Paddock	James Shorten	,,	79 0 0	115 0 0	73 17 6	
,,	,,	Ballyvolane	Benj. Notridge	July 13, 1840	20 0 0	40 0 0	19 10 0	
,,	,,	Cappeen	Osmond Good	Oct. 17, 1839	29 19 6	54 2 0	28 12 3	
,,	,,	Ditto	Michael Tyner	Oct. 19, 1835	57 0 0	120 0 0	62 5 0	
,,	,,	Ditto	Richard Tyner	July 8, 1839	20 6 0	60 0 0	32 0 0	
,,	,,	Derrygra	John Denny	Oct. 17, ,,	9 1 7	29 3 0	12 8 3	
,,	,,	Keilnacrannagh	Richard Shorten	Oct. 19, ,,	42 10 0	100 0 0	62 6 0	The Shortens are joint tenants.
,,	,,	Ditto	John Shorten, sen	,,				
,,	,,	Gurtinroe	Nicholas Daunt	Dec. 13, 1837	57 0 0	121 0 0	70 1 6	
,,	,,	Shanaclough	John Shorten	Dec. 11, 1839	63 0 0	70 0 0	57 10 0	
,,	,,	Teadies	Denis Hurly	Oct. 19, ,,	18 9 0	41 0 0	27 6 0	
,,	,,	Ditto	Jeremiah Hurly	,,	18 16 0	67 0 0	54 5 0	
,,	,,	Ditto	Jonathan Tanner	Oct. 18, ,,	43 16 0	64 0 0	44 12 6	
,,	,,	Derrigra	George Wright	Oct. 16, ,,	20 0 0	72 2 0	31 9 9	
,,	,,	Dromvane	Timothy Drescole	Oct. 19, ,,	24 0 0	53 0 0	29 0 0	
Ballinadee	East Division of East Carbery	Knockacurra	Robert Hales	Oct. 21, 1836	32 0 0	75 0 0	44 0 0	
,,	,,	Ditto	Ant. M. Spiller	Oct. 19, 1835	6 0 0	19 0 0	29 11 0	
,,	,,	Kildarra	John Bryan	Oct. 21, 1836	16 14 0	34 0 0	16 11 0	
,,	,,	Ditto	Denis Bryan	Dec. 9, ,,	14 8 9	55 0 0	26 0 0	
,,	,,	Kilgobin	Jeremiah Murphy	Oct. 19, 1839	21 10 0	33 0 0	24 12 0	

Fermoy.

REPORT.

FERMOY UNION.

REPORT.

Extent of the Union. Population.

THE Union of Fermoy contains twenty-two Electoral Divisions. Its extent in statute acres is 195,000, and it contains a population of 85,000, according to the returns of 1831.

Resolution to adopt the County Valuation.

The Board of Guardians, on the 12th of June, 1839, passed a resolution that the county valuation should be adopted for the purpose of the Poor rate; and that with reference to property "not included in the county valuation," a new one should be prepared.

Rescinded.

That resolution was afterwards rescinded on the 22nd July, 1839, by a vote of the Board, which appears to have been carried on a division of fourteen to nine. A new valuation of the whole Union, by three paid Valuators, was then resolved on.—[Minute-Book, App. A, p. 83.]

Valuators appointed.

The Valuators appointed were Mr. John Dennehy, Mr. Denis O'Brien, and Mr. O'Neill. They are not professional men. The first two were stated by the Clerk of the Union to be rather extensive farmers. Mr. O'Neill is not himself a farmer, but is acquainted with the value of land, his father being a farmer. The remuneration agreed on with the Valuators was at the rate of 2*l.* 10*s.* per thousand statute acres. The whole sum was stated to amount to about 500*l.*

Remuneration to Valuators, £500.

The Valuators of this Union were under the impression at the time they commenced the valuation, that it would be necessary to insert in the book the amount of rent paid by each occupier. They afterwards found that they were not expected to ascertain the rents, and they accordingly discontinued making any particular inquiries on that point. The rents which were thus ascertained during the early part of the valuation, as entered in the field-books of the Valuators, afforded an opportunity of observing the relation of the valuation to the rent in this Union, which did not in general exist elsewhere. A list of persons whose rents had been so ascertained, with the valuations of their respective holdings, will be found in Appendix C, p. 86.

Test of value, the fair rent.

The mode of valuation was thus described by Mr. O'Brien, one of the Valuators. They went to each farm,—they took what they considered a *fair rent.* They put down so much land on the farm at 5*s.* an acre, so much at 10*s.* an acre, and so on; then added the whole up, and then inserted the total in the book.—[Mr. O'Brien, Appendix B, p. 83.]

They did not take the rack rent; took a fair rent.—[*Ibid. p.* 83.]

Definition of rack-rent.

The Valuator being requested to explain precisely what he understood by the phrase, a "rack rent," defined it to be "a rent which a man may pay by living miserably."—[*Ibid. p.* 84.]

Mr. O'Brien "thinks that the rents in the Union are generally paid. There may be a few instances to the contrary, but generally they are paid. The people live most miserably, and by living miserably they continue to pay the rent."—[*Ibid. p.* 84.]

Test of value, rent which Landlord ought to take.

They did not take what the landlord might make by letting it to persons who might pay a rack rent, by living miserably. They took a fair rent, and took into consideration, in estimating what was a fair rent, what the landlord, in point of duty, ought to take.—[*Ib. p.* 84.]

The valuation is under the rent.

The result of the application of this principle of valuation has been, that the net annual value inserted in the rate-book, is much under the letting value of the tenements in the Union.

The Valuator was himself of opinion that the valuation was generally under the rent.—There are many properties which are let too high, and where the rents are paid, but which are very much over the valuation.—[Mr. O'Brien, Appendix B, p. 84.]

The people are so satisfied and contented to live on dry potatoes, that they pay double the value sometimes.—[*Ibid. p.* 84.]

Tenants of large landed proprietors rated under their rents.

Being requested to refer to his field-books, and to read some of the rents and valuations of the tenants of different proprietors, it appeared that the tenants of the Duke of Devonshire, Lord Mountcashel, Lord Kingston, Mr. Nagle, and others, were generally valued at sums under the rent to which they are subject, the rents being frequently one-third above the valuation; and, in some cases the difference being still greater.—[See Mr. O'Brien's Evidence, App. B, p. 85.] Being asked whether he believed that those tenants actually paid their rents, he replied, "They pay their rent whatever way they make it."—[*Ibid, p.* 85.]

The rents are paid.

He also stated, that he thought the persons whose rents and rating had been thus read from the field books, were generally fair specimens of the estates of those proprietors.—One of those holdings, he thought, was peculiarly circumstanced, but the rest were fair specimens.—[Appendix B, p. 85.]

Disparity between rating, and rent greater in small holdings.

The instances thus read were taken without any selection except by passing from the estate of one proprietor to that of another, and by avoiding the smaller holdings. The discrepancy between the rents and rating of the latter was still greater. In many cases the rents are double the valuation.—[See Appendix B, p. 84.]

Valuation of houses in towns.

With respect to the houses in the Town of Fermoy, and other towns, the Valuators proceeded in the same way as with the farms, that is, they considered that the tenants ought to be allowed to live.—[Mr. O'Brien, Appendix B, p. 84.]

A house being pointed out in one of the best streets in Fermoy, he stated that it had been valued at 34*l.* He did not know the rent paid, but supposed it would fetch 40*l.* or perhaps more.—[Appendix B, p. 84.]

On a comparison of the Rent and Valuation of £10 Electors, it appears that the valuation bears to the rent a proportion of about 100 to 120; and that of Tenements whose rent exceeds £5, the valuation bears to the rent nearly the same proportion (100 to 120,) but of Tenements whose rent is £5 and under, the valuation is to the rent as 100 to 190.

CHARLES HAIG.

APPENDIX A.

Fermoy.

Appendix A.

Extracts from Minute-Book of Board of Guardians.

Extracts from Minute-Book of Board of Guardians.

12th April, 1839.

Resolved,—That the existing surveys, so far as they are available, be used as the basis to ascertain the extent of properties, but that in all cases of property not hitherto surveyed, a survey be necessary.

That we deem that no valuation at present in existence is sufficient for the purposes of an equitable rate under the Poor Relief Act.

12th June, 1839.

Resolved,—That the valuation under 1st Wm. IV. c. 61, is a good and fair valuation, and may be adopted, *pro tanto*, for a new valuation. Resolution to adopt county valuation.

That with reference to property not included in the county valuation, a Committee should be formed, with power to call in three paid Valuators. Committee of eleven appointed accordingly. That five be a quorum. Committee to be open to Guardians, and to none other. Valuation committee.

25th June, 1839.

At request of the Poor Law Commissioners, referred to Committee to report why they have arrived at the conclusion that the county valuation will give the net annual value.

22nd July 1839.

The Board on a division by a majority of 14 to 9, decided that there should be a new valuation, and that no existing valuation was applicable to the purposes of the Poor Law. Resolution as to adopting county valuation rescinded.

Advertisements for Valuators ordered.

8th August, 1839.

Messrs. Dennehy, O'Brien, and O'Neill appointed Valuators (except for the towns of Fermoy and Mitchelstown) at £2 10*s.* per 1000 statute acres. Valuators appointed.

Resolved,—That the Valuation Committee previously appointed do act in conjunction with the Valuators.

20th December, 1839.

The Guardians having examined the schedule sheets laid before them by the Valuators, of the work they had completed, Resolved—That the meeting adjourn in order to procure a sufficient quantity of completed sheets to lay before the persons who may be concerned.

30th December, 1839.

The finished schedule sheets of three electoral divisions handed in, and generally gave satisfaction to the Guardians.

11th April, 1840.

Resolved,—That the fifth townland in each division which has been completed should be selected for examination of the Board.

30th October, 1840.

The Valuators' books having been handed in, the Clerk directed to publish forthwith hand-bills in given form :—

"Form of Notice.—Valuation to lie for inspection for 31 days, from 9th November, 1840. "Clerk will attend to take down all objections, which will be taken into consideration by "the Board in conjunction with the Valuators, when 31 days have expired."

23rd December, 1840.

Resolved,—Guardians to attend on Monday, 11th January, 1841, and the five following days, for the purpose of hearing and obviating objections to the valuation, and that the Union be divided into six districts for that purpose, one day to be devoted to the objections from each district. Revision.

APPENDIX B.

Appendix B.

Evidence.

Evidence.

Fermoy, 6th January.

Mr. O'Brien, one of the Valuators of the Union,—*in answer to Queries, states*—

Until the valuation was nearly completed, got no documents except the Act of Parliament. Does not recollect having seen the "Circular on Valuation and Rating." Documents furnished to valuators.

The greater part of the landlords promised their surveys and rentals, but did not afterwards give them. Some few landlords did. Some landlords gave returns of the number of acres and tenants' names. Does not recollect whether they gave amount of rent.

Began to value the division of Macroney; began with the townland of Kilmurray. It is let in rather small farms; there are some large ones. It is the estate of Mr. Grant (who is a minor). It is let at a great rack-rent. Mr. Grant's guardian said the rents were not regularly paid. Valued the demesne land at 30*s.* an acre; valued the rest about 10*s.*, some part of it at 1*l.* Thinks the general run was from 10*s.* to 14*s.*

In making the valuaton, went on each farm; took what they considered a fair rent; put down so much at 5*s.* an acre, so much at 10*s.*, and so on; added them all up. Did not average them, but added all up, and put the total in the book as the "net annual value." Mode of valuation.

The Valuators took what they considered a fair rent. Test of Value.

In the greater part of the Union the farms are small. There is great competition for farms, and whether large or small, if a farm is to let, there will be 500 persons looking for it, and outbidding each other. Extraordinary competition for land.

Fermoy.

Appendix B.

Evidence.

In some instances has made the valuation over the rent actually paid, as where a man had improved or reclaimed land since he took it.

Thinks that the rents in the Union are generally paid; there may be a few instances otherwise, but generally they are paid; but the people live most miserably, and by living miserably, they continue to pay the rent.

In some instances valuation is above the rent.

Where a man pays a rent by living miserably, does not adopt that as the standard; that is a rack-rent: took a fair rent.

Rents are generally paid.

Means by a rack-rent, a rent which a man may pay by living miserably.

Definition of rack rent.

The Division of Ahern is good, and there is also some poor land in it. In most instances went under the rent that was paid; went perhaps a third and a fourth, and perhaps more, under the rent paid, and may be not so much in some.

Generally valued under the rent.

Ardnageehy is mountain; a good deal of it belongs to Rev. Mr. Hudson. It is turf-bog and mountain chiefly. Does not know whether the valuation is under or above the rents. There is also some good land there.

Compared the farms as they went along, and endeavoured to keep up a relative value. Will not say they were right all through; where there were 200,000 acres it was impossible.

County valuation.

The County Books are generally correct, and in some parts assisted them, but not in others. So many changes of occupation have taken place; some farms have been divided, and some consolidated, so that the County Books in some instances were not at all correct.

Had the Tithe Composition for only two parishes. Both these documents aided as to acres.

County valuation is near the net annual value.

Thinks it is about fourteen years since the County Book was formed. Thinks the value in it approaches nearly to the "net annual value." In some instances the valuation is above the County Book, and in some under.

All through the Valuators referred to the value entered in the County Book, and then went themselves. In some instances thought it very fair, and left it so. He (Mr. O'Brien) formerly held over 200 acres in the county Limerick; has let it now; generally farmed it.

Test of value not rack rent, but what landlord ought to receive.

Took what they considered the landlord ought to receive out of it; *did not take what the landlord might make by letting it to persons who might pay a rack rent by living miserably;* they took a fair rent. Took into consideration, in estimating what was a fair rent, what the Landlord in point of duty ought to take.

The rents paid are above the value.

From the way in which the people generally live here, they pay rents much higher than they (the Valuators) considered the value.

Rents sometimes double the value.

In some instances the people pay one-third more than the value; and in some instances they pay double the value.

Rents occasionally four times the value.

There is a property five or six miles from this, thinks it is Mr. * * * *; reduced his property a great deal more than half (i. e. in making the valuation). The people said it was no matter what kind of land; he lets it all at 1*l.* an acre; some of it is not worth 5*s.*

There are many properties which are let too high, and where the rents are paid, but are very much over valuation.

Thinks that a large farm would not let entirely as high as a small farm.

Mr. O'Neill's father holds under the Duke of Devonshire; thinks as well as he recollects the valuation is something over his rent. On the Duke of Devonshire's property the tenants would as soon hold without a lease as with; believes that he has held under the same rent for a great many years; there may have been a change made, but is not aware of it.

People sometimes pay double the value.

The people are so satisfied and contented to live on dry potatoes that they pay double the value sometimes.

Electoral Division of Fermoy.

The soil about Fermoy and Clondillane is generally good; some is as good as any in the Union (refers to his book); the valuation here is generally under the rent.

Valuation under the rent.

Valued some of the town fields of Fermoy as high as 40*s.* an acre; that very land which they valued at 40*s.* may be let at 3*l.*, and may be 3*l.* 10*s.*

Valuation higher near Fermoy.

The Valuators often valued land at 40*s.*, near Fermoy, which they would not have valued at more than 30*s.* far away; but the people go beyond that again for their convenience, and perhaps give 3*l.*, and those people are able to pay the rent and do.

In the town of Fermoy, did not ascertain the rents; could not do it; perhaps might with a great deal of additional trouble. In some instances asked the rents; asked several that refused to tell. Points out a house; valued that house at 34*l.*; does not doubt if it was let at the highest it would bring more than that; proceeded in the same way with the houses in the town as with the farms; considered that the tenant ought to be allowed to live; perhaps that house would fetch 40*l.*, and may be over it; went to the doors of the houses and examined the outside and the rere, but did not enter or measure the houses.

House valued at £34 might fetch £40.

Endeavoured to preserve relative value.

Endeavoured to preserve a fair relative value; thinks the great thing is to preserve the relative value; that was what they were anxious to do from the commencement.

Rents are above valuation.

Was frequently told the rents; met with a great many in this division which were higher than the valuation; a great many more over than under. That observation applies both to the town and the rural districts.

Rathcormack.

In Rathcormack and Gurthroe the land is pretty fairish; some very excellent, and there are some mountains; more frequently found the rents over their valuation than under; thinks that it is in the mountain districts that the valuation is above the rents; there have been greater improvements there, and a great deal of land has been reclaimed, owing to that the valuation is often something over the rent. In the better description of lands the valuation is under the rents; in the greater part it is so; judges so from what the people told as to their rents; thinks the people would be disposed to state their rents lower than they were, rather than higher.

Rents oftener over than under valuation.

Valuator being requested to refer to his field-book, reads:—Townland—Moan-daniel, John Cotter, pays 5*l.* 14*s.* 4*d.*, valued only at 4*l.* 14*s*, 6*d*; all this page is alike; the rents are above the valuation. Reads from another page:—James Connell has 33½ acres, pays 35*l.* 3*s.* 6*d.*; valued that at 32*l.*; is quite certain that he pays his rent; took 32 acres at 1*l.*; allowed 1½ acres of road and waste; he pays more than 1*l.* an acre: but 1*l.* was the highest valuation put on the best of his farm.

Reads:—Ballinlash—James Fitzgerald holds 10 acres, pays 7*l.* 7*s.* 6*d.*, value 4*l*, 19*s.*; he is a man who pays his rent; that is 9 acres at 1*l.*, and 1 acre for waste. Reads:—William Ahearn holds 46½ acres, pays 23*l.* 18*s.*, valued at 23*l.* 4*s.*; is quite clear that the greater number are valued under the rent.

In the first part of the Union which was valued, the greater part of the rents are taken down in the field-book, but not so much in the latter part; got more information as to the rents from the landlords at first; besides thought at first it was necessary to take down the rents; afterwards found it was not.

Reads:—Mitchelstown—John Kelly pays 17*l.*, holds 23 acres, valued him at 13*l.*; Lord Kingston is the landlord; the people are comfortable and well off on Lord Kingston's estate; is sure that John Kelly is a man who pays his rent; they are satisfied if they have potatoes. Reads:—Timothy Kylie—same landlord—holds 15 acres; pays 10*l.* 16*s.*; valued at 9*l.* 16*s.*; Michael Condon, 18 acres; rent 14*l.*; valuation 11*l.* 18*s.*; John Condon—15½ acres; rent 11*l.*; valuation 8*l.* 11*s.*; these are the only four rents he has taken down in that Townland; thinks they may be fair specimens of the Townland.

In the electoral division of Castlelyons the holdings are from 40 acres down to 1 acre.

Reads:—Electoral division of Ahern—Spotteswood Bowles, holds 130 acres, rent 285*l.* 7*s.* 8*d.*, valuation 131*l.* 11*s.* 6*d.*; he pays also county cess; holds under representatives of Robert Corban; knows he is a very respectable gentleman; has his carriage; the farm bounds his demesne. Reads:—George Bowles holds 86 acres, pays 99*l.* a year, valuation 82*l.* Reads:—John Ryan holds 84 acres under Mr. Bowles, pays 104*l.* rent, valuation 75*l.* 8*s.*

Reads:—Ballynoe—Bartholemew Curtin holds 16 acres from the Duke of Devonshire, pays 13*l.* rent, valuation 10*l.* 7*s.*; those tenants are comfortable. Reads:—Pierce Cotton holds 146 acres under the Duke of Devonshire, pays 73*l.* rent, valuation 60*l.* 6*s.*; this man pays his rent, and is reclaiming his land fast. Reads:—Mary Cotter holds 95 acres under the Duke of Devonshire, pays 48*l.* rent, valuation 45*l.* 4*s.*; Pat. Barry holds 55 acres under same landlord, pays 20*l.* rent, valuation 14*l.* 14*s.*

Reads:—Rathdrum—Mary Connell holds 54 acres under same landlord, pays 31*l.* 10*s.* rent, valuation 24*l.* 13*s.*; Denis Connell holds 64 acres under same landlord, pays 30*l.* rent, valuation 29*l.* 4*s*,; Andrew Connell holds 55 acres under same landlord, pays 28*l.*, valuation 21*l.* 8*s*,; Denis Daly holds 33 acres under Thomas Boyce, pays 95*l.* rent, valuation 54*l.* 2*s.*, pays taxes also; John Keeffe holds 87 acres under Thomas Boyce, pays 95*l.* rent, valuation 54*l.* 2*s.*; Boyce holds under the Duke of Devonshire. Reads:—Pat. M'Carthy holds 15 acres under Boyce, pays 168*l.*, valuation 88*l.* 10*s.*; there are 9 farmers in all under Boyce, some of whom have sublet again; thinks Boyce is a man will require to have his rent paid.

Reads:—Townland of Ballylesson—John Coleman holds 56 acres under the Duke of Devonshire, pays 34*l.* rent, valuation 33*l.* 5*s.*, pays taxes about 2*l.* Reads:—Michael Ring holds 36½ acres under same landlord, pays 20*l.*, valuation 16*l.* 16*s.*

Reads:—Division of Macroney—John Rice holds 21 acres under Lord Mountcashell, pays 22*l.* 15*s.* rent, valuation 16*l.* 16*s.*

Reads:—Parish Macrony, Townland Macroney—Maurice Donegan holds 76½ acres under Lord Kingston, pays 39*l.* 16*s.* 3*d.* rent, valuation 34*l.* Reads:—James Byrne holds 47 acres under Lord Mountcashell, pays 81*l.* 9*s.* 5*d.* rent, valuation 45*l.* 15*s.*; Henry Deasy, Esq., holds 52 acres under Lord Mountcashell, pays 120*l.* a year, valuation 82*l.* 10*s.*; with the exception of the last (Henry Deasy, Esq.,) thinks the rest are a fair specimen of the valuation, and rents of Lord Mountcashell's estates. Reads:—Alley Quirk holds 9 acres under Lord Mountcashell, pays 13*l.* 4*s.* rent, valuation 8*l.* 2*s.* Thinks the tenants of the Duke of Devonshire, whose rents and rating he has read, are fair specimens of the Duke's estate; they pay the rent, whatever way they make it; many of them have their sons working as day labourers; says the same as to Lord Kingston's tenants; those he has read he thinks to be fair specimens.

Kilcummer division, Townland Kilcummer—William Frazer holds 54½ acres under Garrett Nangle, Esq., pays 69*l.* rent, valuation 46*l.* 4*s.*; William Roche holds 34 acres under same landlord, pays 40*l.* rent, valuation 32*l.* 10*s.*

Mr. Francis Johnston, Clerk of Union,—*in answer to Queries, states*—

The amount of remuneration to the Valuators was 2*l.* 10*s.* for every thousand acres, the whole will come to about 500*l.* for the three Valuators. The Valuators had the applotments to county cess and the tithe composition, but no private surveys. They valued together. The valuation is very generally under the rent.

Mr. Barry has objected to the valuation for being too low. It will be heard along with the other objections before the Board of Guardians on Monday. The valuation lay for inspection for 31 days from 9th November last.

Mr. Johnston furnished a copy of the names of persons in the Valuators' field-books, whose rents were entered by Valuators. For those whose rents are £5 and under, see Appendix C, p. 86; for those above £5, see Appendix D, p. 102.

Fermoy.

Appendix C.

Comparison of Rent with Valuation.

APPENDIX C.

COMPARISON OF RENTS WITH VALUATION.

No. 1.—Tenements, of which the Rent does not exceed £5.

	Name of Occupier.	Situation.	Rent. £ s. d.	Net Value. £ s. d.
1. Ardnageehy Electoral Division.	Tim Cartin	Bushy-park	1 10 0	0 10 0
	William Barry	Parish of Kilshanah	1 10 0	0 10 0
	John Walsh	Courane	1 10 0	0 10 0
	Denis Ahern		1 10 0	0 10 0
	Widow Foley		2 2 0	1 0 0
	Tady Donoghue		1 10 0	0 10 0
	Dick Walsh	Mountcatherine	1 6 0	1 6 0
	David Barry		4 0 0	2 0 0
	Charley Connor		4 8 0	3 10 0
	David Sheehan		1 10 0	0 10 0
	Denis Lenihan	Ballinalty	1 10 0	0 10 0
	James Barry		1 10 0	0 10 0
	Tim Mulcahy		4 0 0	1 8 0
	James S. Barry	Scartbarry	4 1 0	2 10 0
	Martin Daly		1 10 0	0 10 0
	Robin Barry		1 10 0	0 10 0
	John Ambrose		2 0 0	2 5 0
	Michael Murray		1 10 0	0 10 0
	James Harty		1 10 0	0 10 0
	John Long		1 10 0	0 10 0
	James Barry		5 0 0	3 12 0
	Michael Barry		2 0 0	1 12 0
	John Sullivan	Colequane	1 10 0	0 10 0
	John Connell		1 10 0	0 10 0
	John Sheridan		3 4 0	2 16 0
	Pat Carey		1 10 0	0 10 0
	Andrew Byrnes		1 10 0	0 10 0
	Pat Regan	Skehana	1 10 0	0 10 0
	John Geary	Skehana	1 10 0	0 10 0
	John Coughlan		1 10 0	0 10 0
	Edward Barry		1 10 0	0 10 0
	John Coleman		1 10 0	0 10 0
	Edward Wilson		1 10 0	0 10 0
	James Murphy		1 10 0	0 10 0
	Moll Daly		1 10 0	0 10 0
	Ned Haly		1 10 0	0 10 0
	Richard Ambrose		4 7 9	3 7 6
	Daniel M'Carthy		1 10 0	0 10 0
	William Murphy		1 10 0	0 10 0
	James Barry		1 10 0	0 10 0
	John Walsh		1 10 0	0 10 0
	John Kuffe		1 10 0	0 10 0
	Daniel Foley	Condonstown	1 10 0	0 10 0
	Michael Barry		1 10 0	0 10 0
	Daniel Leahy		1 10 0	0 10 0
	Tady Daly		4 0 0	5 14 0
	Simon Murphy		1 10 0	0 10 0
	John Callaghan		1 10 0	0 10 0
	Daniel Buckley		1 10 0	0 10 0
	John Murphy		1 10 0	0 10 0
	David Ahern		1 10 0	0 10 0
	Con Sheehan		1 10 0	0 10 0
	John Long		1 10 0	0 10 0
	James Kirt		1 10 0	0 10 0
	William Bartnett		1 10 0	0 10 0
	Michael Troy	Meenane	1 10 0	0 10 0
	Denis Coughlan		1 10 0	0 10 0
	Michael Macnamara		1 10 0	0 10 0
	Garret Barry		1 10 0	0 10 0
	John Scannell		1 10 0	0 10 0
	James Leahy	Timgerah	1 10 0	0 10 0
	David Browder		1 10 0	0 10 0
	Pat Foley		1 10 0	0 10 0
	Jony Dorgan		1 10 0	0 10 0
	James Dalton		2 0 0	2 0 0
	William Dalton		2 0 0	2 5 0
	John Miller		1 15 0	2 2 0
	Jerry Coleman	Ballylegane	1 10 0	0 10 0
	John Cashman		1 10 0	0 10 0
	Denis Mahony		1 10 0	0 10 0
	John Carey		1 10 0	0 10 0
	Denis Coughlan		1 10 0	0 10 0
	Tom Manning		1 10 0	0 10 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Names of Occupiers.	Situation.	Rent.	Net Value.
			£ s. d.	£ s. d.
1. ARDNAGEEHY ELECTORAL DIVISION—*continued.*	Daniel Foley		1 10 0	0 10 0
	Griffith Owens		1 10 0	0 10 0
	Mat. Mannix	Bishop's Island	1 10 0	0 10 0
	Edward Twomy		2 5 0	1 10 0
	Ned Hendley		1 10 0	0 10 0
	David Ahern		1 10 0	0 10 0
	Nelly Keily		1 0 0	0 10 0
	Jerry Regan	Killuntin	1 10 0	0 10 0
	Jerry Sheehan		1 10 0	0 10 0
	Betty Murphy		1 10 0	0 10 0
	Mich. Kennedy		1 10 0	0 10 0
	James Connell		1 10 0	0 10 0
	Jerry Buckley		1 10 0	0 10 0
	John Duggan		1 10 0	0 10 0
	Francis Smyth		1 10 0	0 10 0
	John Pigott	Killuntin and Bridestown	1 10 0	0 10 0
	William Callaghan		1 10 0	0 10 0
	Patrick Cashman		1 10 0	0 10 0
	Daniel Carty		1 10 0	0 10 0
	John Coughlan		1 10 0	0 10 0
	William Keeffe		1 10 0	0 10 0
	Owen Carty		1 10 0	0 10 0
	James Coughlin		1 10 0	0 10 0
	John Murphy		1 10 0	0 10 0
	William Fitzgerald		2 0 0	2 16 0
	Lewis Laffoe		4 12 0	4 1 0
	Denis Riordan		1 10 0	0 10 0
	John Leahy		4 4 0	3 3 0
	John Sheehan		4 0 0	1 9 0
	Jerry Callaghan	Corbally	1 10 0	0 10 0
	John Lloyd		1 10 0	0 10 0
	John Keeffe		1 10 0	0 10 0
	William Riordan		1 10 0	0 10 0
	Michael Wallace		1 10 0	0 10 0
	William Hennessy		1 10 0	0 10 0
	Richard Hannan	Corbally	1 10 0	0 10 0
	Michael Lynch		1 10 0	0 10 0
	Con Mann		1 10 0	0 10 0
	Thomas Bulman		4 10 0	3 2 0
	John Connors		3 10 0	3 4 0
	Con Connors		2 10 0	2 2 0
	Jerry Donovan		2 2 0	0 16 0
	Tom Donovan		1 1 0	0 10 0
	Daniel Sheehan		1 10 0	0 10 0
	Con Higgins		4 7 0	2 1 3
	Michael Desmond		1 10 0	0 15 0
	William Roche		1 4 0	1 0 0
	Ned Ford	Lackendorough	1 10 0	0 10 0
	Thomas Walsh		1 10 0	0 10 0
	James Crowe		1 10 0	0 10 0
	John Dennehy		1 10 0	0 10 0
	Dan Cahil		1 10 0	0 10 0
	Thomas Dudley	Fourgarrive	2 10 0	2 0 0
	William O'Brien		1 10 0	0 10 0
	John Leahy		1 10 0	0 10 0
	James M'Carty		1 10 0	0 10 0
	Jerry Regan		1 10 0	0 10 0
	William Cotter		1 10 0	0 10 0
	Con Twoomy		1 10 0	0 10 0
	Daniel Keeffe	Chimneyfield	1 10 0	0 10 0
	Tim Sheehan		1 10 0	0 10 0
	Daniel Donovan		1 10 0	0 10 0
	Owen Dreran	Killea	1 5 0	0 10 0
	John Dreran	Killea	1 5 0	0 10 0
	Daniel Dowly		1 5 0	0 10 0
	David Newgent		1 5 0	0 10 0
	Daniel Donovan	Wagotsfield	3 0 0	4 2 0
	Daniel Curtin	Monaburrie	1 10 0	0 10 0
	John Connor		1 10 0	0 10 0
	Daniel Jordan		1 10 0	0 10 0
	Michael Lee		1 10 0	0 10 0
	Daniel Hendly	Leopardshill	1 5 0	0 10 0
	John Flynn		1 5 0	0 10 0
	Michael Murphy		1 5 0	0 10 0
	Denis Foley		1 5 0	0 10 0

Fermoy.

Appendix C.

Comparison of Rent with Valuation.

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*Continued.*

	Name of Occupier.	Situation.	Rent. £	s.	d.	Net Value. £	s.	d.
1. ARDNAGEEHY ELECTORAL DIVISION—*continued.*	Pat Noonan		1	5	0	0	10	0
	Daniel Mahony	Bounaglanna	4	0	0	3	15	0
	Denis Carthy		1	10	0	0	10	0
	Thomas M'Auliffe		1	10	0	0	10	0
	Frank Abbot		1	10	0	0	10	0
	Michael Martin	Inchanah	3	15	0	2	13	0
	Con Martin		1	17	0	2	14	0
	Pat Martin		1	17	0	3	9	0
	Maurice Newgent		1	10	0	0	10	0
	William Reily		1	10	0	0	10	0
	John Corkeran		1	10	0	0	10	0
	John Doyle	West Graig	1	10	0	0	10	0
	Carrol Daly		1	10	0	0	10	0
	David Sullivan		1	10	0	0	10	0
	Denis Kelcher		1	10	0	0	10	0
	Pat Condon		1	10	0	0	10	0
	Pat Condon	West Graig	1	10	0	0	10	0
	Michael Connors		1	10	0	0	10	0
	John Connors		1	0	0	0	10	0
	Tom Curtin		1	10	0	0	10	0
	Denis Linehan		1	10	0	0	10	0
	Denis Hickey		1	10	0	0	10	0
	William Hayes		1	10	0	0	10	0
	John Foley		1	10	0	0	10	0
	Tady Joyce		1	10	0	0	10	0
	William Cody		1	10	0	0	10	0
	John Winn		1	10	0	0	10	0
	Denis Cummins	East Graig	1	10	0	0	10	0
	John Dorgan	Moneen	1	10	0	0	10	0
	Andrew Sheehan	West Ardnageehy	1	10	0	0	10	0
	William Leahy		1	10	0	0	10	0
	Tom Sheehan		1	10	0	0	10	0
	John Kenny		1	10	0	0	10	0
	John Dunlea		1	10	0	0	10	0
	William Dorgan	East Ardnageehy	1	10	0	0	10	0
	Charles Daily		1	10	0	0	10	0
	John Leahy		1	10	0	0	10	0
	Pat Dunlea		1	10	0	0	10	0
	Jeremiah Donovan		1	10	0	0	10	0
	Jerry Leahy		1	10	0	0	10	0
	Tom Keeffe		1	10	0	0	10	0
	Michael Horgan		1	10	0	0	10	0
	Richard Callaghan		1	10	0	0	10	0
	John Burke		2	15	0	1	10	0
			335	11	9	162	9	9
2. RATHCORMACK ELECTORAL DIVISION.	Batt Twohill	Ballinahina	1	1	0	0	10	0
	Michael Flanagan		1	1	0	0	10	0
	Batt Spillane		3	8	9	2	0	0
	Daniel Twohill		3	8	9	2	0	0
	Thomas Ridding		3	8	9	2	0	0
	Denis Connell		2	11	4	0	10	0
	James Dwyer		3	10	0	1	7	0
	Richard Cotter	Mondanick	4	12	0	3	8	9
	John Brien		3	1	0	2	5	0
	James Moroney		1	10	0	1	4	0
	John Brien		1	4	0	0	18	0
	Tom Lynch	Coolnakilla	1	2	0	0	10	0
	James Collins		3	12	6	3	14	0
	William F. Gerald		2	15	0	3	0	0
	Pat Murphy		1	10	0	2	5	0
	Pat Cleary		1	10	0	1	14	0
	Mary Flynn		1	10	0	1	14	0
	John Walsh		2	0	0	2	15	0
	Norry Cotter		4	0	0	2	15	0
	John Cahill		2	3	10	2	5	0
	Thomas Barry		1	10	0	0	10	0
	John Begley		1	10	0	0	10	0
	Bill Coughlan		2	10	0	2	10	0
	Edmond Cotter	Glounagowl	2	0	0	0	10	0
	Daniel Murphy		2	0	0	0	10	0
	William Callaghan		1	10	0	0	10	0
	Michael Ryan		2	0	0	0	10	0
	William Murphy		2	0	0	0	10	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*continued.*

Name of Occupier.	Situation.	Rent.			Net Value.		
		£	s.	d.	£	s.	d.
William Roche	Glounagoul	1	10	0	1	0	0
William Mullina		2	0	0	0	10	0
William Scanlan	Anavehoonig	1	10	0	0	10	0
James Creedon		1	10	0	0	10	0
Daniel Callaghan		1	10	0	0	10	0
James Duggan	Kildinan	2	10	0	1	0	0
Denis Duggan		2	10	0	0	10	0
Michael Dineen		2	0	0	0	10	0
Patt Connelly		2	0	0	0	10	0
John Roche		2	0	0	0	10	0
Con Browder		2	0	0	0	10	0
John Roche		2	0	0	0	10	0
Richard Donevan		1	10	0	0	10	0
David Barry		1	10	0	0	10	0
Con Dorgan		1	10	0	0	10	0
William Daly		1	0	0	0	10	0
Daniel Geary		1	0	0	0	10	0
John Neill		2	0	0	0	10	0
Ned Coline		1	10	0	0	10	0
Daniel Daly		2	0	0	0	10	0
Tom Uni		1	10	0	0	10	0
Jeremiah Conway		3	13	0	0	10	0
Peggy Jordan		1	0	0	0	10	0
Peggy M'Donnell		1	0	0	1	0	0
Pat Pigott		1	0	0	0	10	0
John Morgan		1	0	0	0	10	0
John Browder	Prapp	1	0	0	0	10	0
John Curtin		1	10	0	0	10	0
John Barry		1	10	0	0	10	0
Owen Keeffe	Monlane	1	10	0	0	10	0
Michael Farrell		1	0	0	0	10	0
Pat Moylan		2	0	0	0	10	0
Tom Barry		1	0	0	0	10	0
Tom Tracy		1	0	0	0	10	0
John Duggan		2	0	0	0	10	0
James Brien	Glonnakip	1	10	0	0	10	0
Pat Fitzgerald		1	10	0	0	10	0
Pat Leary		1	10	0	1	0	0
Michael Cotter		1	10	0	0	10	0
Pat Keeffe	Kilbrien	1	10	0	0	10	0
Pat Lynch		1	7	0	0	10	0
Michael Fitzgibbon	Knockenduff	1	1	0	0	10	0
Martin Ambrose		1	1	0	0	10	0
James Flynn		1	1	0	0	10	0
Daniel Shea		1	15	0	0	8	0
James Ryder	Ballyready	4	16	0	2	15	0
James Roche		1	10	0	0	10	0
Andrew Donevan		1	10	0	0	10	0
Tim Sweeney		1	10	0	0	10	0
William Heafey		4	13	4	3	12	0
Maurice Heafey		4	13	4	3	12	0
John Webb		3	0	0	1	8	0
Catherine Foley	Terramount	1	0	0	0	10	0
Mary Linehan		1	0	0	0	10	0
Richard Connell		2	15	0	1	0	0
John Hoolahan		2	0	0	1	0	0
Joseph Eaton		2	0	0	1	0	0
Thomas Mann	Terramount	1	4	0	1	0	0
John O'Brien		3	12	0	1	16	0
John Harley		2	0	0	0	10	0
Gand Nagle		2	0	0	0	10	0
William Ahern		1	10	0	1	0	0
Timothy O'Brien		2	2	0	1	0	0
William Quirk		2	0	0	1	10	0
Robert Bond		1	16	11	1	10	0
Bat Melligan		1	14	0	0	5	0
Thomas Cleary		1	14	0	0	5	0
Tom Callaghan		1	10	0	0	2	6
Denis Foley	Shannavoha	1	16	0	0	10	0
Tom Connors		1	10	0	0	10	0
John Connors	Ballybrowney or Readda	1	15	0	0	10	0
John Ahern		1	10	0	0	10	0
John Lomasney		2	16	0	2	17	0
Maurice Lawton		2	16	9	1	14	0
Tady Burke		1	18	5	1	4	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.			Net Value.		
			£	s.	d.	£	s.	d.
2. RATHCORMACK ELECTORAL DIVISION—*continued.*	William Cotter		2	10	0	1	1	0
	David Flynn		2	10	0	0	12	0
	John O'Brien		1	1	0	0	10	6
	Tim Lynch		1	10	0	0	10	0
	David Herlihy		1	7	5	0	12	0
	Daniel Murray	Mullintoura	1	10	0	0	10	0
	Jer Callaghan		1	10	0	0	10	0
	Pat Collins		1	10	0	0	10	0
	Pat Herlihy		1	10	0	0	10	0
	Peter Callaghan		1	10	0	0	10	0
	Paddy Connolly	Munnintoura	1	10	0	0	10	0
	Batt Quinlan		2	0	0	1	13	0
	John Quinlan		2	0	0	1	13	0
	James Barry		3	19	0	1	16	0
	Tom Keeffe	Ballyagaha, Parish of Gurtroe	1	10	0	0	10	0
	John Donovan		1	10	0	0	10	0
	Martin Roche		1	10	0	0	10	0
	William Sweeney		1	10	0	0	10	0
	David Crowley		1	10	0	0	10	0
	Martin Byrne	North Cadogan	1	10	0	0	10	0
	John Lane		1	10	0	0	10	0
	John Coleman	Peafield	1	10	0	0	10	0
	Michael Connolly	Desert	1	6	0	0	10	0
	James Spillane		1	3	0	0	10	0
	John Walsh		1	10	0	0	10	0
	John Kenny		1	0	0	0	8	0
	Ned Flynn		1	10	0	0	10	0
	Michael Carey	Rathanirg	0	10	0	1	10	0
	James Hawkins		0	10	0	1	10	0
	Denis Flynn		0	10	0	1	10	0
	James Callaghan		0	10	0	1	10	0
	John Moreen		0	10	0	1	10	0
	William Donovan		0	10	0	1	10	0
	James Cleary		0	10	0	1	10	0
	Richard Kennedy		0	10	0	1	10	0
	John Leahy		0	10	0	1	10	0
	Edmond Fitzgerald		0	10	0	1	10	0
	James Verling		0	10	0	1	10	0
	Willian Donagan	Ballynoon	1	10	0	0	10	0
	William Lee		1	14	0	1	5	0
	William Nason		3	0	0	2	15	0
	John Kenny		1	10	0	0	10	0
	Pat Foley		2	12	6	3	5	0
	Michael Marks	Bullinvalling	1	10	0	0	10	0
	Kate Dineen		1	10	0	0	10	0
	John Dorgan		2	0	0	0	10	0
	Pat Dineen		1	10	0	0	10	0
	David Geran	Cappagh	1	10	0	0	10	0
	Edmond Fitzgerald		1	10	0	0	10	0
	James Barry		1	10	0	0	10	0
	Pat Fitzgerald	Kippaune	1	10	0	0	10	0
	Maurice Walsh		1	10	0	0	10	0
	Maurice Murna	Robertstown	1	10	0	0	10	0
	William Geary		1	5	0	0	10	0
	James Kearney		1	10	0	0	10	0
	Daniel Keasheen		1	10	0	0	10	0
	Michael Connell		1	10	0	0	10	0
	Pat Carey		3	0	0	2	10	0
	Pat Barry	Kilmurren	1	10	0	0	10	0
	Pat Riordan		1	10	0	0	10	0
	William Barry		1	10	0	0	10	0
	John Walsh		1	10	0	0	10	0
	Michael Walsh	Ballynoe	1	10	0	0	10	0
	Pat Wade		1	10	0	0	10	0
	Michael Brien	Cronovan	1	10	0	0	10	0
	William Cahill		1	10	0	0	10	0
	John Ahern	Garryantagarth	1	10	0	0	10	0
	Michael Murley		1	10	0	0	10	0
	Michael Walsh	Hightown	1	10	0	0	10	0
	Ned Carey		1	10	0	0	10	0
	Maurice Connell		1	10	0	0	10	0
	William Good		1	10	0	0	10	0
	William Clancy		1	10	0	0	10	0
	John Ross	Lackabiha	3	0	0	1	4	0
	Tim Leahy		1	10	0	0	10	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.	Net Value.
			£ s. d.	s. d.
2. RATHCORMACK ELECTORAL DIVISION—*continued.*	Frank Wade		2 2 6	1 8 0
	Miss Lynch		1 10 0	1 0 0
	William Quinn		2 0 0	1 0 0
	James Long	Monananig	1 10 0	0 10 0
	John Mahony		1 10 0	0 10 0
	Simon Ahern		1 10 0	0 10 0
	William Murphy	Ardnasillgh	1 10 0	0 10 0
	John Crowe		1 10 0	0 10 0
	Humphrey Desmond		1 10 0	0 10 0
	Bat Collins	Knockeenagrongh	1 10 0	0 10 0
	John Kerns		1 10 0	0 10 0
	William Twoomey		1 10 0	0 10 0
	Jer Duggan	Ballyda	1 10 0	0 10 0
	John M'Carthy		4 15 0	3 12 0
	Michael Healy		1 10 0	0 10 0
	James Barry		2 15 4	2 2 0
	Thomas Leary	Lower Benina	2 16 5	4 8 0
	Larry Barry		1 10 0	0 10 0
	Frank Wade		1 10 0	0 10 0
	James Dowling	Hollyhill	1 10 0	0 10 0
	James Walsh		1 10 0	0 10 0
	Jer Shea		1 0 0	0 10 0
	Denis Fildagin		1 1 0	0 10 0
	Michael Malowny		1 10 0	1 0 0
	William Leahy		3 3 0	2 0 0
	Pat Barry		3 3 0	2 0 0
	Maurice Simon		1 17 6	2 0 0
	Tom Hays		1 0 0	0 16 0
	Michael Barry		1 5 0	0 10 0
	John Murphy		1 10 0	0 10 0
	John Lillis		1 10 0	0 10 0
	John Mackey		2 8 0	2 8 0
	Tim Barrett	Ballynanela	1 10 0	0 10 0
	John Healy		1 10 0	0 10 0
	William Murphy		1 0 0	0 10 0
	Maurice Connell		1 10 0	0 10 0
	Michael Ahern		1 10 0	0 10 0
			376 4 10	198 8 6
3. CASTLELYONS ELECTORAL DIVISION.	Nory M'Carty	Ballyoran	1 5 0	1 0 0
	Maurice F. Gibbon		2 10 0	2 0 0
	John Condon		1 10 0	0 10 0
	John Murray		1 10 0	0 10 0
	Con Hoopy		1 10 0	0 10 0
	James Doherty		1 10 0	0 10 0
	Michael Neale		1 0 0	0 10 0
	John M'Carty		1 10 0	0 10 0
	Pat Bourke	Deer Park	1 10 0	0 10 0
	Richard Fannessy		1 10 0	0 10 0
	John Hayes	Glenarousk West	4 0 0	1 0 0
	John Mahony		1 10 0	0 10 0
	Robin Power		2 16 0	2 16 0
	John Power		1 10 0	0 10 0
	John Keeffe		1 10 0	0 10 0
	John Hogan		1 0 0	0 10 0
	James F. Gerald		1 10 0	0 10 0
	James Neale		3 4 4	2 9 0
	David Hayes		2 2 0	2 2 0
	James Creagh		2 16 8	1 19 0
	Jem Hayes		1 16 0	1 16 0
	Betty Rorke		2 10 0	1 10 0
	David Hoolahan		1 0 0	1 19 0
	Tim Donovan		2 12 6	2 10 0
	Edmond Kearney		1 10 0	0 10 0
	John Lomasney		3 7 0	1 4 0
	Michael Duggan		4 12 0	2 10 0
	James Fleming		2 10 0	1 10 0
	Maurice Duggan	Barleybog	1 2 6	1 8 4
	John Hoolahan		1 6 0	1 2 6
	William Collins		3 0 0	2 0 0
	John Collins		1 1 0	1 10 0
	William Long		2 0 0	3 0 0
	Pat Daly		2 0 0	1 10 0
	Maurice Duggan		3 2 0	2 0 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.			Net Value.		
			£	*s.*	*d.*	£	*s.*	*d.*
3. CASTLELYONS ELECTORAL DIVISION—*continued.*	Mary Collins		0	10	0	1	0	0
	Michael Pigott		0	10	0	1	0	0
	John Collins		2	8	0	1	10	0
	Daniel Lynch		1	5	0	1	10	0
	Bat Shehan		2	0	0	1	0	0
	Mary Keeffe		1	0	0	1	0	0
	William Collins		1	0	0	1	0	0
	James Connell	Maghera	1	10	0	0	10	0
	Brian Corkeran		1	10	0	0	10	0
	Pat. Joyce		1	10	0	0	10	0
	Daniel Keleher		1	10	0	0	10	0
	James Long		1	10	0	0	10	0
	John Birmingham		1	10	0	0	10	0
	Denis Mahony		1	10	0	0	10	0
	Denis Curtin		1	10	0	0	10	0
	Johanna Hyde		1	10	0	0	10	0
	Julia Flanagan		1	10	0	0	10	0
	James O'Brien		1	10	0	0	10	0
	John Dineen	Spirreyclough	1	10	0	0	10	0
	Pat Ward		1	10	0	0	10	0
	Michael Leary		1	10	0	0	15	0
	Thomas Dennehy	Farren or Gyre	1	10	0	0	10	0
	Michael Fenton		1	10	0	0	10	0
	Darby Sullivan		1	10	0	0	10	0
	Richard Carroll		1	10	0	0	10	0
	Pat Twohil		2	0	0	1	10	0
	William Keily		1	0	0	0	10	0
	William Donnelly		1	10	0	0	10	0
	Pat Barry		1	10	0	0	10	0
	Pat Curtin		1	0	0	0	10	0
	William Whale	Kilcur	1	10	0	0	10	0
	Sandy Blake		1	10	0	0	10	0
	John Toomy		1	10	0	0	10	0
	Batt Gleesson		1	5	0	0	10	0
	William Coleman		1	10	0	0	10	0
	David Dwane		1	10	0	0	10	0
	Mat Crosby		1	10	0	0	10	0
	William Cooney		1	10	0	0	10	0
	James Gleeson		1	10	0	0	10	0
	Myles Sweeney		1	10	0	0	10	0
	Daniel Flynn		1	10	0	0	10	0
	James Pyne		1	10	0	0	10	0
	William Walsh		1	10	0	0	10	0
	John Ahern		1	10	0	3	0	0
	Batt Buckley	Keelawilling	1	10	0	0	10	0
	David Buckley		1	10	0	0	10	0
	Pat Carey		1	10	0	0	10	0
	Michael Foley		1	10	0	0	10	0
	Michael Reardon		1	10	0	0	10	0
	Daniel Mahony	Keelawilling	2	0	0	1	10	0
	Tim Griffin		3	0	0	2	12	0
	Peggy Cotter		2	8	0	1	12	6
	John Connors		1	10	0	0	10	0
	Michael Marks		1	10	0	0	10	0
	N. O'Connor		1	10	0	0	10	0
	Con Twoomy		3	8	0	3	10	0
	Con Twoomy		2	10	0	2	0	0
	Michael Keily	Kill St. Anne	2	0	0	1	0	0
	John Crawly		2	8	6	2	0	0
	William Dineen		1	10	0	1	10	0
	Denis Sullivan		2	10	0	2	0	0
	Daniel Regan	Ballyhamshire	1	10	0	0	10	0
	John M'Auliffe		1	10	0	0	10	0
	John Bourke		1	10	0	0	10	0
	Con Cartin	Ballyarra	1	10	0	0	10	0
	James Murphy		1	10	0	0	10	0
	John Sullivan		1	10	0	0	10	0
	Maurice Fenton		1	10	0	0	10	0
	John Connell		1	10	0	2	0	0
	William Cunningham	Upper & Lower Cool & Knockmaskeho	1	10	0	0	10	0
	John Lynch		1	10	0	0	10	0
	David Hayes		1	10	0	0	10	0
	Michael Daly		1	10	0	0	10	0
	James Coony		1	10	0	0	10	0
	Michael Rochford		1	10	0	0	10	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.			Net Value.		
			£	s.	d.	£	s.	d.
3. CASTLELYONS ELECTORAL DIVISION—*continued.*	John Condon		1	10	0	0	10	0
	James Scanlan		1	10	0	0	10	0
	John O'Brien	Kilbarry and Coolagoun	4	0	0	3	15	0
	John Keeffe		1	17	6	1	10	0
	William Leahy		1	10	0	0	10	0
	Pat M'Donald		1	10	0	0	10	0
	Michael Carty		3	10	0	3	10	0
	James Tobin		1	10	0	0	10	0
	John O'Connell	Knockadromaclough	2	0	0	2	8	0
	Betty Waters		3	15	0	2	5	6
	William Long		1	0	0	0	10	0
	William Neill	Ballydorgan	1	10	0	0	10	0
	John Ronan		1	10	0	0	10	0
	Joseph Downing		1	10	0	0	10	0
	Pat Tobin		1	10	0	0	10	0
	Kate Monney		1	10	0	0	10	0
	Pat Courney	Ballytrasna	1	10	0	0	10	0
	Tom Pratt		1	10	0	0	10	0
	James Hennesey		1	10	0	0	10	0
	James Sullivan		1	10	0	0	10	0
	Tim Callaghan		1	10	0	0	10	0
	William O'Brien	Francestown and Grange	1	10	0	0	10	0
	John Foley		1	10	0	0	10	0
	John Ivas	Ballyclough and Kilmagner	1	10	0	0	10	0
	Pat Tobin		1	10	0	0	10	0
	Pat Coughlin		1	10	0	0	10	0
	Edward Condon		1	10	0	0	10	0
	James Leary		1	10	0	1	10	0
	Thomas Keeffe		1	10	0	0	0	0
	John Lysaght		1	10	0	0	0	0
	Pat Fenton	Ballyneela	1	10	0	0	10	0
	Pat Keeffe		1	10	0	0	10	0
	Thomas Keeffe		1	10	0	0	10	0
	John Barry	Pellick	1	10	0	0	10	0
	John Lyons		1	10	0	0	10	0
	William Godsil		1	10	0	0	10	0
	Maurice Shea		1	10	0	0	10	0
	Ned Barry	Britway, parish of Britway	1	10	0	0	10	0
	James Fitzgerald		1	10	0	0	10	0
	John Connell		1	10	0	0	10	0
	James Leahy		1	10	0	0	10	0
	James Ryan		1	10	0	0	10	0
	John Barry		1	10	0	0	10	0
	Richard Barry	Ardra	4	0	0	4	10	0
	Ned Cotter		1	12	0	2	8	0
	Thomas Shea		1	10	0	0	10	0
	John Kearney	Ballyvullane	1	10	0	0	10	0
	John M'Carty		1	10	0	0	10	0
	Thomas Quinn		1	10	0	0	10	0
	Michael Ryan		1	10	0	0	10	0
	Thomas Brown		1	10	0	0	10	0
			275	0	0	148	11	4
4. AHERN ELECTORAL DIVISION.	Bat Cotter	Ballymacsimon	1	10	0	0	10	0
	Owen Lynch		1	10	0	0	10	0
	Pat Kerby		1	10	0	0	10	0
	James Mackey		1	10	0	0	10	0
	James Hanagan	Ballyluscha	1	10	0	0	10	0
	Jerry Dennehy		1	10	0	0	10	0
	David Coony		1	10	0	0	10	0
	Daniel Sullivan		1	10	0	0	10	0
	John Sheehan		1	10	0	0	10	0
	Edward Ryan	Garrycaharagh	1	10	0	0	10	0
	William O'Neill		1	10	0	0	10	0
	Tim O'Neill		1	10	0	0	10	0
	James Colbert		1	10	0	0	10	0
	John Cahill	Glantrasna	1	10	0	0	10	0
	Michael Dennehy		1	10	0	0	10	0
	James Mulcahy		1	0	0	1	10	0
	Thomas Geary	Garryantagarth	1	0	0	0	10	0
	Maurice Cotter		1	10	0	0	10	0
	Michael Mantle		1	10	0	0	10	0
	William Casey		1	10	0	0	10	0
	Pat Geary		1	10	0	0	10	0

Fermoy.

Appendix C.

Comparison of Rent with Valuation.

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.	Net Value.
			£ s. d.	£ s. d.
4. Ahern Electoral Divisn.—*continued.*	William Fitzgerald		2 0 0	1 0 0
	Mary Miller		2 2 0	1 0 0
	William Kelly		2 0 0	0 10 0
			36 12 0	14 0 0
5. Knockmourne Electoral Division.	Michael Morrisy	Corrigeen	1 10 0	0 10 0
	Michael Tobin		1 10 0	0 10 0
	Pat Hegarty		1 10 0	0 10 0
	Denis Sullivan	Glantoon	2 0 0	0 10 0
	Tom Neville		2 0 0	0 10 0
	Daniel Hoare		2 0 0	1 0 0
	Maurice Dooly		3 3 0	1 10 0
	William Hopely	Carriheen	1 10 0	0 10 0
	John Magner		1 10 0	0 10 0
	Denis Linehan		1 10 0	0 10 0
	Nick Morrisy		1 0 0	1 0 0
	Nick O'Brien		1 10 0	0 10 0
	John Donovan	Canna	1 10 0	0 10 0
	Denis Foley		1 10 0	0 10 0
	James Hurley		1 10 0	0 10 0
	Michael Sullivan		1 10 0	0 10 0
	Maurice Sheehan	Kilclare	1 10 0	0 10 0
	John Walsh		1 10 0	0 10 0
	Tom Walsh		1 10 0	0 10 0
	John Rice		1 10 0	0 10 0
	James Coleman		1 10 0	0 10 0
	Ned Carey	Old Conna and Monagown.	1 10 0	0 10 0
	William Gorman		1 10 0	0 10 0
	James Power		1 10 0	0 10 0
	Denis Brien	Kilavarla	1 10 0	0 10 0
	Denis Cronea		1 10 0	0 10 0
	John Burke	Mashtown	1 10 0	0 10 0
	William Johnson		1 10 0	0 10 0
	David Hoare	East Coolroe	1 0 0	0 15 0
	John Cosey		3 3 0	4 10 0
	William French		4 4 0	4 5 0
	Mary Doyle		4 0 0	1 10 0
	Daniel Downey		4 10 0	3 4 0
	James Ryan		3 0 0	2 0 0
	Richard Bossidy	Hoghouse	3 16 0	2 16 0
	John Sullivan		4 0 0	1 4 0
	Edward Joyce		2 10 0	1 4 0
	David Cahill		3 0 0	2 8 0
	James Troy	Kilcoran	1 10 0	0 10 0
	Tom Murphy		1 10 0	0 10 0
	Barry Mills		1 15 0	3 12 0
	John Hyde		4 4 0	2 15 0
	John Haly	Currabeth	1 10 0	0 10 0
	Lawrence M'Donald		1 16 0	1 4 0
	Edward M'Donald		1 16 0	1 4 0
	Tom Pender		1 10 0	0 10 0
	Michael Roche	Ballybride	1 10 0	0 10 0
	Maurice Carey		2 10 0	1 10 0
	Michael Fitzgerald	Clashagannive	1 10 0	0 10 0
	Thomas Mahony		1 10 0	0 10 0
	Richard Walsh	Bridepark	1 10 0	0 10 0
	Pat Higgins		1 10 0	0 10 0
	Denis Cartin	Carrigeen	2 0 0	1 0 0
	William Kelly		2 0 0	1 0 0
	John Dawton		1 0 0	0 10 0
	Richard Barrett		4 5 0	3 8 0
	David Noonan	Garrynagoual	1 10 0	0 10 0
	John Shanahan	Parish of Lismore	1 10 0	0 10 0
	Michael Fitzgerald		1 10 0	0 10 0
	Michael Quinn	Glamagarteen	2 10 0	1 14 0
	Pat Quinn		2 10 0	1 14 0
	James Carty		1 10 0	0 10 0
	William Browder	Waterpark	1 10 0	0 10 0
	John Geary		1 10 0	0 10 0
	William Uniac		1 10 0	0 10 0
	Michael O'Brien		3 0 0	2 10 0
	William Webb	Ballyda	4 0 0	4 13 0
	Pat Sullivan		1 2 0	1 16 0
	John Cotter		1 5 0	0 10 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier	Situation.	Rent.			Net Value.		
			£	s.	d.	£	s.	d.
5. KNOCKMOURE—*continued.*	Pat Neagle		0	10	0	0	10	0
	Tom Donovan		1	10	0	0	10	0
			139	6	0	77	16	0
6. BALLYNOE ELECTORAL DIVISION.	John Hogan	Killazaragh	1	10	0	0	10	0
	James Lane		1	10	0	0	10	0
	William Colbert		2	0	0	1	15	0
	John Miles		2	0	0	1	17	0
	Michael Ahern		1	10	0	0	10	0
	John Coleman		1	10	0	0	10	0
	James Murphy		1	0	0	1	0	0
	John Ronan		2	0	0	2	16	0
	James O'Brien	Rathdrum	1	10	0	0	10	0
	James Carey		3	0	0	2	13	0
	Michael Lane		1	10	0	0	10	0
	Michael Noonan	Kilphilipeen	1	10	0	0	10	0
	John Lenton		1	10	0	0	10	0
	John Duggan		1	10	0	0	10	0
	Michael Turner	Killnogh	1	10	0	0	10	0
	Ellen Noonan		1	10	0	0	10	0
	Mary Hogan		1	17	6	1	10	0
	James Dennehy		1	10	0	0	10	0
	Michael Higgins	Ballylegane	1	10	0	0	10	0
	Joan Noonan		1	10	0	0	10	0
	Roger Lane		1	10	0	0	10	0
	Tom Connors	Longeville	1	10	0	0	10	0
	Pat Keeffe		1	10	0	0	10	0
	Pat Condon		1	10	0	0	10	0
	William Mahony		1	10	0	0	10	0
	Larry Casey	Glanreagh	1	10	0	0	10	0
	Pat Fleming		1	10	0	0	10	0
	William Neil	Glanreagh	1	10	0	0	10	0
	Pat Tray	Ballymonteen	1	10	0	0	10	0
	William Sullivan		1	10	0	0	10	0
	John Taton	Granribbeen	1	6	0	0	10	0
	James Neville		1	6	0	0	10	0
	Richard Hennessy		1	6	0	0	10	0
	Bat Kenneddy	Ballynathin	1	10	0	0	10	0
	Bat Lawton		1	10	0	0	10	0
	John Coony		1	10	0	0	10	0
	Con Myres		1	10	0	0	10	0
	Bobert Geary	Ballynock	1	10	0	0	10	0
	William Dowling		4	2	4	3	18	0
	David Sheehan		3	11	4	2	16	0
	Peter Dineen		1	10	0	1	16	0
	Darby M'Carty		1	10	0	1	16	0
	Edward Leahy		3	0	0	1	14	0
	Thomas Coleman		3	0	0	2	14	0
	Maurice Leahy	Ballynoe	4	15	0	2	10	0
	James Higgins		3	0	0	3	0	0
	Edmond Drake		3	4	0	2	10	0
	Daniel Magner		3	5	0	2	0	0
	John Hewit		2	0	0	1	0	0
	Ellen Mahony		2	10	0	2	0	0
	Tom Higgins		1	0	0	1	0	0
			95	13	2	56	5	0
7. MOGEELY ELECTORAL DIVISION.	James Casey	Ballycullane	0	10	0	0	10	0
	Tom Keeffe		1	10	0	0	10	0
	James Purcell		3	8	0	4	15	0
	William Purcell		3	8	0	4	15	0
	Con Flaherty		4	8	0	4	10	0
	Daniel Browder		1	10	0	0	10	0
	John Hurley	Kilcronet	1	10	0	0	10	0
	John Condon		1	10	0	0	10	0
	Michael Curtin		1	10	0	0	10	0
	John Walsh		1	10	0	1	0	0
	Thomas Leahy	Cahir	1	14	0	1	8	0
	Betty Condon		2	3	0	1	11	0
	Michael Curtin		5	0	0	4	10	0
	Michael Curtin	Knockacool	1	10	0	0	10	0
	John Flynn	Glounacroghera	3	5	0	1	17	6
	John Colbert		2	0	0	1	4	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.			Net Value.		
			£	*s.*	*d.*	£	*s.*	*d.*
7. MOGEELY ELECTORAL DIVISION—*continued.*	Tom Morrissy		3	0	0	2	0	0
	Margaret Lynch		1	0	0	0	10	0
	John Riordan	Reanduff	1	10	0	0	10	0
	John Cody		1	10	0	0	10	0
	Darby Desmond	Munalor	1	10	0	0	10	0
	John Long		2	2	0	1	5	0
	Pat Fitzgerald	Lockanglonnicoal	1	10	0	0	10	0
	William Kelly		1	10	0	0	10	0
	Edmond Neville		1	10	0	0	10	0
	James Keane	Manaleen	1	10	0	0	10	0
	James Lee		1	10	0	0	10	0
	Tom Conroy	Ballyantony	3	10	0	1	10	0
	Michael Cody	Rerour	1	10	0	0	10	0
	James Kinealy		5	0	0	3	1	0
	John White		4	0	0	1	16	0
	Darby Cannivan	Lyre	3	10	0	2	6	0
	John Cannivan		3	10	0	2	6	0
	Pat Ahern		4	0	0	2	4	6
	Michael Geary		4	0	0	2	2	0
	James Hegarty		1	10	0	0	10	0
	Tom Cuff		3	10	0	1	10	0
	Sylvester Martin	Kilnafurra	4	12	0	2	9	0
	John Browder		4	16	0	1	10	0
	Tim Morrissy	Glengoura	4	0	0	2	4	0
	Pat Neville		0	15	0	0	10	0
	John Dingavin	Templevalloy	1	10	0	1	5	0
	John Ford		2	16	0	1	10	0
	Pat Hogan	Kilmacow	3	3	0	2	0	0
	Michael Regan		1	10	0	0	10	0
			111	10	0	66	9	0
8. MACROONEY ELECTORAL DIVISION.	Andrew Dalton	Clashgannive	1	16	0	2	18	0
	Pat Whelan		3	16	4	3	3	0
	Bat Geary		1	0	0	0	15	0
	Denis Devine		3	1	10	2	10	0
	Thomas Keane	Dungalane	2	15	4	1	7	0
	Michael Keane		2	15	4	1	7	0
	Robin Baker	Coolmohan	2	0	0	1	17	6
	Thomas Donegan		2	15	0	1	15	0
	Jeremiah Carey		3	0	0	2	16	0
	Con Lonergan	Billcrough	1	10	0	2	10	0
	William Kennedy		2	0	0	1	0	0
	Pat Fitzgerald		1	15	0	0	10	0
	Michael Carey	Ballyard	4	0	0	1	16	0
	Patrick Carty		4	0	0	1	4	0
	Widow O'Donnell	Lisheenakirka	4	2	8	2	16	0
	Tom O'Donnell		2	0	0	2	0	0
	Thomas Rice		2	2	0	1	17	0
	John Bryan		2	0	0	3	17	0
	John Supple		1	13	4	2	6	0
	Thomas Fleming		4	5	9	4	6	0
	Mat Keeffe		2	0	0	1	5	0
	William M'Carty		1	10	6	2	14	0
	John Carty		4	15	0	1	18	0
	Edmond John		4	18	10	4	19	0
	George Cahill	Ballyvena	3	0	0	3	10	0
	Tim Leddy		3	5	0	3	8	0
	Michael Geary	Gurtnaskeha	1	5	0	1	9	0
	Mat Keane		1	10	0	1	12	0
	Pat White		3	15	0	2	6	0
	James M'Carty	Gurtnaskeha	3	9	9	2	17	6
	Bridget Pyne		4	8	0	3	8	0
	Michael Teeny		2	9	0	2	17	0
	Edmond Kenny		4	3	5	3	12	0
	Edward Bowes		2	10	0	0	10	0
	Tim Leddy		1	7	9	0	10	0
	Tim Barry	Ballyvena	2	7	0	0	17	0
			99	2	10	80	3	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.	Net Value.
			£ s. d.	£ s. d.
9. KILWORTH ELECTORAL DIVISION.	Maurice Carroll	Plough land of Ballinrush	2 8 6	4 16 0
	Michael Ryan		2 7 0	2 9 0
	Dan Maher		2 8 0	4 0 0
	Pat Fitzgerald	Kilally	2 0 0	0 10 0
	Nancy Hiskin		3 14 0	1 12 0
	Kate Brian		1 16 0	1 1 0
	John Cleary		1 10 0	0 10 0
	Cornelius Pigott		4 4 0	1 12 0
	David Bourke	Tour and White Bog	2 7 4	2 8 0
	William Clancy		2 4 6	3 11 6
	Thomas Rankin		2 2 0	2 5 6
	Thomas Ahern		4 10 11	1 15 6
	James Magner	Graig	1 14 0	0 14 0
	Con. Kileher		2 16 0	2 0 6
	Thomas Bamfield		2 0 0	0 10 0
			38 2 3	29 18 0
	[*No Return for No.* 10, *Mitchelstown Division.*]			
11. MARSHALSTOWN ELECTORAL DIVISION.	Pat Hanly	Knockagarry	1 10 0	0 10 0
	William O'Brien	Marshalstown	3 10 0	4 0 0
	Thomas Carey	Ballybeg	2 0 0	2 17 0
			7 0 0	7 7 0
	[*No Return for Nos.* 12 *to* 16, *viz., the Electoral Divisions of Kildorrery, Templemologga, Pharihy, Glanworth, and Kilgullane.*]			
17. CASTLETOWNROCHE ELECTORAL DIVISION.	Pat Barry	Skanakilligh	1 10 0	0 10 0
	John Barry		1 10 0	0 10 0
	John Conlea		1 10 0	0 10 0
	David O'Brien		1 10 0	0 10 0
	Tom O'Brien		1 10 0	0 10 0
	James O'Brien		1 10 0	0 10 0
	Darby O'Brien		1 10 0	0 10 0
	John Glover	Ballinoullick	4 17 6	0 10 0
	Edmond Walsh	Garrynakile	1 10 0	0 10 0
	Alick Roche		1 10 0	0 10 0
	Maurice Nagle		1 10 0	0 10 0
	John Corbett		1 10 0	0 10 0
	Bill Alty	Ballinvoher	1 10 0	0 10 0
	Pat Morrison		1 10 0	0 10 0
	Darby Driscoll		0 12 6	0 10 0
	Pat Egan		1 0 0	0 10 0
	John M'Carty		1 10 0	0 10 0
	David Quinlan		1 10 0	0 10 0
	Bill Neale		1 10 0	0 10 0
	Charles Hennessy		1 10 0	0 10 0
	Pat Tracy		1 10 0	0 10 0
	Jerry Egan		1 10 0	0 10 0
	Michael O'Brien		1 10 0	0 10 0
	William O'Brien		1 10 0	0 10 0
	Pat Ahern		1 10 0	0 10 0
	Michael O'Brien		1 1 0	1 0 0
	Maurice Higgis	Ballinaltebeg	1 10 0	0 10 0
	John Higgins		1 1 0	0 10 0
	Richard Flynn	Scraroure	1 12 6	1 4 0
	William Hennessy		3 4 0	2 16 0
	Tom Grey	Lisnagourneen	2 0 0	1 10 0
	John Power		1 10 0	0 10 0
	Edward O'Brien		2 0 0	0 10 0
	John Grey		2 0 0	1 10 0
	Jerry Vaughan		1 10 0	0 10 0
	James Keeffe		2 10 0	2 16 6
	Pat Keeffe		4 0 0	3 4 0
	Edward Keeffe		4 0 0	3 4 0
	James Greene		1 10 0	0 17 0
	Daniel Hayes	Ballydoyle	1 10 0	0 10 0
	Pat Lyons		1 0 0	0 10 0
	John Neil		1 0 0	0 10 0
	Michael Downey		1 0 0	0 10 0
	Pat Doherty		1 10 0	0 10 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.	Net Value.
			£ s. d.	£ s. d.
17. CASTLETOWNROCHE E. DIVISION—*continued.*	Con Keeffe		1 10 0	0 10 0
	Tom Murphy		1 10 0	0 10 0
	John Sweeney		1 10 0	0 10 0
	Tom Nagle		2 7 4	0 10 0
	Michael Murphy		1 10 0	0 10 0
	Catherine Fraser		1 10 0	0 10 0
	John Grady		1 10 0	0 10 0
	David Barnett		1 10 0	0 10 0
	Michael M'Donald		1 10 0	0 10 0
	Michael Coleman	Loughamnen	1 10 0	0 10 0
	Robin Barry		1 10 0	0 10 0
	John Casey	Ballyadue	1 10 0	0 10 0
	James Carroll	Ballyadue	1 10 0	0 10 0
	Robert Mehegan		1 10 0	0 10 0
	Tom Fenton		1 10 0	0 10 0
	Mary Flaherty		1 10 0	0 10 0
	John Shea		1 10 0	0 10 0
	John Healy		1 10 0	0 10 0
	John Clansy		1 10 0	0 10 0
	William Buckly		2 15 0	1 10 0
	John Sheehan		1 10 0	0 10 0
			108 10 10	47 1 0
18. KILCUMMER ELECTORAL DIVISION.	John Russell	Renney	2 2 0	0 10 0
	Andrew Regan		2 2 0	0 10 0
	Jerry Linch		2 2 0	0 10 0
	James Herleky		2 2 0	0 10 0
	Edward Shanahan		2 2 0	0 10 0
	Pat Dowly		2 2 0	0 10 0
	Mary Condon	Kilcummer	1 10 0	0 10 0
	William Roche		1 10 0	0 10 0
	Tom Colbert		1 10 0	0 10 0
	Norry Sullivan		1 0 0	1 4 0
	Pat Meyres		1 10 0	0 10 0
	Bill Roche		1 10 0	0 10 0
	John Haly		4 5 0	4 11 0
	D. Macnamara		2 12 0	3 3 9
	John Murray		2 10 0	2 12 0
	Daniel Stackpole	Ballydague	1 10 0	0 10 0
	John Hannan		1 10 0	0 10 0
	James Power		1 10 0	0 10 0
	Pat Keeffe		2 0 0	1 2 9
	John Flynn		2 10 0	1 16 0
	Jerry Cummins		1 10 0	0 7 0
	John Howard		1 10 0	0 10 0
	Tom Carty	Kilcummer	4 0 0	2 9 0
	James Howard		2 0 0	1 2 9
	Tom Mahony		2 2 0	1 4 0
	John Roche		1 10 0	0 10 0
	Kennedy O'Brien		1 10 0	0 10 0
	Dan O'Brien	Ballydague	1 10 0	0 10 0
	Richard Lath	Ballydague	1 10 0	0 10 0
	Michael Connor		1 10 0	0 10 0
	James Walsh		2 10 0	0 10 0
	William Mahony		1 10 0	0 10 0
	Tim Sheehan		1 10 0	0 10 0
	John and Pat Roche	Glendunoghue	2 0 0	0 12 0
	Richard Barry		2 0 0	1 14 0
	David Magner		2 0 0	1 14 0
	Tim Keeffe		2 0 0	1 14 0
	David Magner	Grange	1 10 0	0 10 0
	Robert Mahony		1 10 0	0 10 0
	William O'Neill		1 10 0	0 10 0
	Tim Connors		1 10 0	0 10 0
	E. Reilly		1 10 0	0 10 0
	John Sweeney		1 10 0	0 10 0
	Larry Magner		1 10 0	0 10 0
	James Dunn		1 10 0	0 10 0
	William Connors		1 10 0	0 10 0
	Michael Regan		1 10 0	0 10 0
	James Magner		1 10 0	0 10 0
	Daniel Twohil	Bridgetown	1 10 0	0 10 0
	John Steward		1 10 0	0 10 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.	Net Value.
			£ s. d.	£ s. d.
18. KILCUMMER E. DIVISION—*continued.*	George Roberts		1 10 0	0 10 0
	Pat Leamy		1 10 0	0 10 0
	Richard Barry		1 10 0	0 10 0
	Owen Sweeney		1 10 0	0 10 0
	John Harrington		1 10 0	0 10 0
	Michael Power		1 10 0	0 10 0
	Andy Pratt	Bridgetown	1 10 0	0 10 0
	James Regan		1 10 0	0 10 0
	Nelly Shea		1 10 0	0 10 0
	John Flynn		1 10 0	0 10 0
	Edmond Flynn		1 10 0	0 10 0
	John Keleher		1 5 0	0 10 0
	James Butler	Ballywalter, Parish of Walstown	3 0 0	3 6 0
	David Hasset		1 10 0	0 10 0
	Joan Donoghue		1 10 0	0 10 0
	David Roche		1 10 0	0 10 0
	Michael Cashman		1 10 0	0 10 0
			117 16 0	54 12 3
19. BALLYHOOLY ELECTORAL DIVISION.	John Casey	Ballynamadough	1 10 0	0 10 0
	Pat Barry		3 0 0	2 2 0
	Nicholas Fraser	Ballymaclarence	1 10 0	0 16 0
	John Coleman		1 10 0	0 10 0
	Denis Connell		1 10 0	0 10 0
	Michael Lenihan	Ballymicallin	1 10 0	0 10 0
	Dan Linehan		1 10 0	0 10 0
	William Ahern		1 10 0	0 10 0
	John Vale		1 10 0	0 10 0
	Bill Hyde		1 10 0	0 10 0
	John Coleman	Inchanapalles	1 10 0	0 10 0
	Tom Drake	Townland of Ballyhooly	1 10 0	0 10 0
	David Hagerty		1 10 0	0 10 0
	Pat Dinniven		1 10 0	0 10 0
	Con Dooly		1 10 0	0 10 0
	Daniel Moylan		1 10 0	0 10 0
	Michael Fitzgerald		1 10 0	0 10 0
	John Murray	Bloomfield	2 0 0	0 10 0
	William Bulman	Castlebla	1 10 0	0 10 0
	Maurice Donovan		1 10 0	0 10 0
	Kitty Moore		1 10 0	0 10 0
	Catherine Scannel		1 10 0	0 10 0
	James Alty		1 10 0	0 10 0
	Thomas Murray		1 10 0	0 10 0
	David Keeffe		1 10 0	0 10 0
	Connor Balman	Shanbally	2 0 0	1 1 0
	John Sheehan		2 0 0	1 1 0
	Tom Stack		2 0 0	1 1 0
	David Jerida	Gurtroehe	2 0 0	1 0 0
	John Hogan		3 0 0	2 2 0
	John Ahern		4 8 0	2 16 0
	Terry O'Brien		2 10 0	2 17 0
	Tom Fitzgerald		2 10 0	1 10 0
	Denis Hoolahan		3 10 0	1 19 0
	John Quinn	Millvale, Townland	1 10 0	0 10 0
	James Duggan		1 10 0	0 10 0
	Daniel Hartnett		4 4 0	2 4 0
	John Hartnett		4 4 0	2 4 0
	Denis Barry		1 10 0	0 10 0
	John Sullivan	Cappa	1 10 0	1 0 0
	James Cotter		4 10 0	3 0 0
	James Spillane	Convamore	2 0 0	1 0 0
	Daniel Clarey		2 0 0	1 0 0
	Pat Dwyer		2 0 0	1 0 0
	Pat Keeffe		2 0 0	1 0 0
	Andrew Maher	Johnstown Parish of Dunmahon	1 10 0	0 10 0
	John Donoghue		3 0 0	2 2 0
	Owen Callaghan		2 2 0	1 10 0
	John Long		2 2 0	1 4 0
	Margaret Fenton		1 10 0	0 10 0
	John Browder	Farrinlasalera	1 10 0	0 10 0
	John Keating		1 10 0	0 10 0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent.			Net Value.		
			£	s.	d.	£	s.	d.
19. Ballyhooly Electoral Division—*continued.*	James Murphy		1	10	0	0	10	0
	John Byrne	Dunmahon	1	10	0	0	10	0
	John Keeffe		1	10	0	0	10	0
	William Halloran		1	10	0	0	10	0
	John Keeffe	Cabbage	1	10	0	0	10	0
	Larry Dwyer		1	10	0	0	10	0
	William Hapet		1	10	0	0	10	0
	William Sullivan		1	10	0	0	10	0
	Pat Neville		1	10	0	0	10	0
	John Sullivan	Ballyquane	1	10	0	0	10	0
	Mat Sheehan		1	10	0	0	10	0
	John Callaghan		1	10	0	0	10	0
			121	10	0	56	3	0
20. Killatty Electoral Division.	Edmond Barry	Knockananig	1	10	0	0	10	0
	Pat Casey		1	10	0	0	10	0
	James Nowlan		1	10	0	0	10	0
	John Easte	Mill Quarter	1	10	0	0	10	0
	William Constin		1	10	0	0	10	0
	Michael Cummins	Coolroe	2	3	2	1	10	0
	James Carty		1	10	0	0	10	0
	John Murphy	Gurrane, O'Greena	1	10	0	0	10	0
	Edward Colbert		1	10	0	0	10	0
	Martin Cunninghan		2	0	0	1	2	0
	John Sullivan	Knocknagoppul	1	10	0	0	10	0
	John Keeffe	Labacally	1	10	0	0	10	0
	John Roche		1	10	0	0	10	0
	Daniel Buckley		1	10	0	0	10	0
	Con Daly	North Cregg	1	10	0	0	10	0
	James Cotter		1	10	0	0	10	0
	Bill Noonan	Clough	1	10	0	0	10	0
	Pat Pigott		1	10	0	0	10	0
	George Walsh		1	5	0	0	4	0
	Richard Lombard	South Cregg	1	10	0	0	10	0
	John Brown		1	10	0	0	10	0
	John Roche		1	10	0	0	10	0
	James Ahern	Knocknamadrie	3	0	0	2	2	0
	Richard Jones		2	0	0	0	18	0
	Thomas Keeffe	Coolaneig	1	10	0	0	10	0
	Con Carty		1	10	0	0	10	0
	William Callaghan		1	10	0	0	10	0
	Michael Connors	Ballymacphilip	1	11	0	0	10	0
			44	19	2	17	6	0
21. Fermoy Electoral Division.	John Hogan	Strawhall, Parish of Clandillane	4	0	0	0	10	0
	Pat Neale		1	2	6	0	10	0
	Pat Nowlan		1	2	6	0	10	0
	Simon Quinn		4	0	0	1	15	0
	Thomas Pigott		2	10	0	1	0	0
	Mrs. Lee	Carrigabrick	2	10	0	1	0	0
	Edward Lonergan		2	0	0	0	5	0
	William Walsh	Carrigaloortane	1	5	0	0	10	0
	Maurice Griffin		1	10	0	0	10	0
	William Keeffe	Clondillane	1	10	0	0	10	0
	William Pratt	Careysville	1	5	0	0	10	0
	Thomas Hogan		1	5	0	0	10	0
	William Chapman	Garrynoe	1	0	0	1	0	0
	Pat Tobin		1	10	0	1	0	0
	James Shinnick	Knockadromadough	1	0	0	0	10	0
	Michael Cahill	Upper Crough	1	10	0	0	10	0
	Richard Roche	Lisnasallagh	2	0	0	0	10	0
	Walter Pyne		2	0	0	0	10	0
	Thomas Ford	Licklash	1	10	0	0	10	0
	Michael Clancy		1	10	0	0	10	0
	Thomas Mahony	Rathealy	2	0	0	0	10	0
	Maurice Shannahan		1	10	0	0	10	0
	John Neal		1	0	0	0	10	0
	Joseph Connors	Carrighnacroughera	1	0	0	0	8	0
	Michael Finnesy	Parish of Fermoy	2	3	4	1	0	0
	Tim Sullivan		2	8	0	1	0	0

COMPARISON of RENT with VALUATION, of Tenements, of which the Rent does not exceed £5.—*continued.*

	Name of Occupier.	Situation.	Rent. £ s. d.	Net Value. £ s. d.
21. FERMOY ELECTORAL DIVISION—*continued.*	Maurice Hopely		2 12 0	1 0 0
	John Tobin	West Grange	2 0 0	0 10 0
	Roger Cunningham	West Grange	4 12 0	0 10 0
	William Geran		2 0 0	0 10 0
	Owen Mulcahy		1 2 6	0 10 0
	Pat Hickey	Ploughland of Fermoy	1 10 0	0 10 0
	James Shannahan		2 0 0	1 10 0
	Thomas Murphy	Duntaheen	1 10 0	0 10 0
	John Clarey		2 10 0	1 0 0
	James Quirk	Cullinagh	2 0 0	0 10 0
	Michael Donoghue		1 5 0	0 10 0
	John Keefe	Coolnamucker	1 0 0	0 10 0
	Michael Dooley		1 0 0	0 10 0
	Daniel Flanagan		2 10 0	1 4 0
	John Madden	Ballinacarrig and parish of Kilcrumper	1 15 0	0 10 0
	Richard Rice		1 0 0	0 8 0
	John Steele		3 0 0	1 10 0
	Widow Condon	Ballinglanna	1 12 6	1 1 0
	William Geary		1 0 0	0 10 0
	Thomas Devine		1 17 0	1 1 0
	Arthur Noonan	Ballinrush	1 10 0	0 10 0
			85 7 4	31 12 0
22. DERRYVILLANE ELECTORAL DIVISION.	Tom Draddy		1 10 0	0 10 0
	Pat Ahern		1 10 0	0 10 0
	Michael Hennessy		1 10 0	0 10 0
	Bill Flynn		1 10 0	0 10 0
	William Beamish	Ballylough	1 10 0	0 10 0
	Jim Moore		1 10 0	0 10 0
	John Hennessy		1 10 0	0 10 0
	James Halloran		1 10 0	0 10 0
	John Fitzgerald	Glouralough	1 10 0	0 10 0
	John Mahony		1 10 0	0 10 0
	Pat Murphy	Coraconnell	3 10 0	4 0 0
	Daniel Flynn		1 10 0	0 10 0
	Tim Toohil	Ballyanahin North	2 10 0	3 0 0
	John Corbett		3 10 0	3 12 0
	Roger Corbett		3 10 0	3 12 0
	William Browder		1 10 0	0 10 0
	Pat Neagle		1 10 0	0 10 0
	John Casey	Ballyanahin South	2 15 0	3 15 0
	John Regan		1 10 0	0 10 0
	William Lyons	Derryvillane	1 10 0	0 10 0
	Maurice Twoomy		1 10 0	0 10 0
	Pat Murphy	Carrigdowney Lower	1 10 0	0 10 0
	Pat Connel		1 10 0	0 10 0
	Daniel Roche		1 10 0	0 10 0
	Tom Roche		1 10 0	0 10 0
	William Bregar		1 10 0	0 10 0
	James Lowrey	Carrigdowney Upper	1 10 0	0 10 0
	Tom Linehan		1 10 0	0 10 0
	John Jones	Ballinahallish, parish of Nathlosh	1 10 0	0 10 0
	Robert Grady		1 10 0	0 10 0
	Con Sheehan		1 10 0	0 10 0
	David Regan		1 10 0	0 10 0
	Michael Nash		1 10 0	0 10 0
	John Meade	Ballyvadda	3 0 0	2 9 0
	Tom Twohill		1 10 0	0 10 0
	Biddy Roche		4 10 0	2 10 0
	Charles Rochford		3 8 0	1 10 0
	William Hogan		2 7 0	1 16 0
			72 10 0	40 14 0

SUMMARY of preceding TABLE.

Total Number of Tenements, whose Rent does not exceed £5.	Number of Tenements, of which the Rent exceeds the Valuation.	Number of Tenements, of which the Valuation exceeds the Rent.	Proportion of Number of Tenements, whose Rent is under Valuation, to those over Valuation.
1122	1048	74	7 p Cent.

APPENDIX D.

Comparison of Rent with Valuation, of Tenements, subject to a Rent exceeding £5.

1. Ardnageehy Electoral Division.

Names of Occupiers, according to Rate-book.	Situation.	Rent. £	s.	d.	Net value according to Rate-book. £	s.	d.	Date of Registries.	Value according to Clerk of Peace's Book. £	Observations.
Richard G. Campion	Busheypark	226	0	0	269	0	0			The persons marked with an asterisk thus * are those who hold tenements in respect of which the Clerk of the Union states that persons have been registered as voters for the County Cork. The dates of registry and the value at which the voter has registered, are taken from the Clerk of the Peace's list. The list published in 1841 has been the one chiefly used, but when the voter could not be found there, the list of 1840 (which comprises the registries of 1832) has been referred to. Where the name of the occupier and the situation, as stated in the rate-book, were insufficient to enable the voter to be traced in the Clerk of the Peace's list, no date of registry or registered value could be entered; such tenements are marked thus, "Voter not traced."
*John Walsh		60	0	0	192	0	0	Sept. 2, 1840	50	
Timothy Foley		129	10	0	109	0	0			
Denis M'Namara	Mount Catherine	7	4	0	8	2	0			
Maurice Roche		7	10	0	6	0	0			
Pat Cotter		8	0	0	8	16	0			
James Burk		24	0	0	18	17	0			
James Cotter		28	0	0	23	18	0			
John Cotter		7	4	0	5	4	0			
Mary Connell		33	8	0	32	0	0			
Darby Barry		28	16	0	19	4	0			
John Barry		21	10	0	9	8	0			
Ned Hurley		20	16	0	13	10	0			
Michael Farrell,		24	0	0	15	12	0			
John Foley	Balanaltig	60	0	0	45	10	0			
Ned Toomy		38	0	0	31	0	0			
James Walsh		32	0	0	23	10	0			
*Edward Wilson	Scrathbarry	100	0	0	82	10	0	April 2, 1840	50	
Roger Ahern		41	0	0	35	4	0			
Con Bruther		29	0	0	20	15	0			
Dan O'Brien		10	10	0	5	17	6			
Pat and J. Conners		14	1	4	14	16	0			
William Connell		9	8	0	8	10	0			
William Keeffe		17	0	0	14	0	0			
John Keeffe		12	14	0	7	8	0			
*Charles M'Carthy		55	0	0	42	10	0	April 2, 1840	10	Tenant registered.
William M'Carthy		50	0	0	45	12	0			
*Pat Barry	Coolaquane	70	0	0	68	0	0	Oct. 16, 1832	10	Tenant registered.
John Barry	Skahana	22	0	0	18	0	0			
John Manning		40	0	0	3	17	6			
Edmond Riordan		14	0	0	9	6	0			
James Barry		9	0	0	30	10	6			
John Riordan		14	0	0	9	0	0			
James Barry		8	0	0	7	5	0			
Michael Murphy	Skahana	6	10	0	3	10	0			
John M'Carthy		6	10	0	3	10	0			
John and S. Murphy		16	3	0	10	16	0			
John Leahy		60	18	0	49	15	0			
David M'Grath		14	0	0	10	10	0			
David Daley		16	0	0	12	1	0			
Tim Curtin		15	0	0	15	6	0			
David Colbert	Condonstown	34	0	0	21	12	0			
David Kieffe		33	0	0	23	0	0			
James Barry		10	0	0	7	2	0			
John Daly		54	0	0	36	13	0			
Pat Mahony		154	0	0	149	0	0			
Denis Murphy		63	0	0	42	7	0			
James Barry		29	0	0	23	4	0			
Edmond Barry		14	14	0	11	12	0			
Daniel Connell		14	14	0	11	12	0			
Edward Keeffe		32	0	0	24	0	0			
William Keeffe		30	0	0	21	14	0			
*Henry Dawkins	Killunten	25	0	0	24	14	0			Voter not traced.
*Edmond Dunlea		25	0	0	26	16	0			Voter not traced.
John & Ellen Smyth		25	10	0	17	12	0			
Patt Machire		12	10	0	9	9	0			
Daniel Foley		12	10	0	9	9	0			
Pat Carney		12	10	0	9	9	0			
Bill Collins		12	10	0	9	9	0			
*Thomas Walsh		35	0	0	26	10	0	Nov. 1, 1836	10	Tenant registered.
Bat Cronin		40	0	0	26	12	0	also Jan. 1, 41		
Edward Morgan		184	0	0	156	14	0			
James Dennehy		47	0	0	36	5	0			
*Catherine Glinner		25	10	0	18	0	0			
David Cahill	Killunten	30	0	0	26	16	0			
James Twohill		9	4	0	15	15	0			
William Foley		11	0	0	9	12	0			
James Crome	Killunton and Bridestown	9	0	0	6	0	0			
*Michael Cahill		25	0	0	19	5	0			
*John Pigott		7	0	0	2	18	0			Voter not traced.
*Rev. W. M'Carthy		29	0	0	22	2	0	Sept. 20, 1836	10	Tenant registered.
Con Cotter	Curbally	44	0	0	34	13	0			
James Arnold		130	0	0	80	13	0			
Ned Foley		20	0	0	15	16	0			
Bat Foley		20	0	0	15	16	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

1. ARDNAGEEHY ELECTORAL DIVISION—*continued.* 2. RATHCORMACK ELECTORAL DIVISION.

	Names of Occupiers according to Rate-book.	Situation.	Rent.			Net Value according to Rate-book.			Date of Registries.	Value accord. to Clerk of Peace's list.	Observations.
			£	s.	d.	£	s.	d.		£	
1. Ardnageehy Electoral Division—*continued.*	Jerry Connors		29	0	0	16	15	0			
	John Dorgan		12	3	0	17	15	0			
	Bat Lombard		6	10	0	1	15	0			
	Nicholas Ford	Sackendonagh,	100	0	0	87	8	0			
	James Mahony		38	0	0	10	16	0			
	Mary King		100	0	0	85	15	0			
	William Dealer		9	0	0	4	6	0			
	Con Ryan		10	0	0	5	0	0			
	John Quirk		9	0	0	4	6	0			
	*Michael Cahil	Toureen,	23	0	0	54	17	0	Sept. 17, 1839	10	Tenant registered.
	*Thomas Cahil		7	13	0	18	19	0			Voter not traced.
	Denis Cahil		7	13	0	18	19	0			
	Catherine Cahill		7	13	0	18	19	0			
	Patrick O'Connor	Forgarrine,	90	0	0	90	12	0			
	Mrs. King		23	10	0	30	16	0			
	Timothy Hagerty	Chimney field,	30	0	0	42	19	0			
	John Hagerty	Kollea,	36	18	0	87	9	0			
	John & David Ford	Leopard's Hill,	31	10	0	36	10	0			
	Andrew Barry	Bunaglanna,	7	10	0	5	15	6			
	Edward Barry		7	10	0	5	15	6			
	John Rice	Townland of Glenville	28	0	0	28	0	0			
	*Judy Cahil	West Graig,	55	0	0	42	10	0			Voter (David Cahil, registered Oct. 29, 1832) not traced.
	John O'Brien		21	0	0	15	12	0			
	William Foley		23	0	0	15	10	0			
	Daniel Murphy		23	0	0	15	10	0			
	Philip Cahil		17	17	0	11	18	0			
	Michael Holy		25	16	0	31	16	0			
	William Cody		14	6	0	11	5	0			
	Daniel Fohey		5	5	0	4	4	0			
	Daniel Hickey		6	19	0	5	8	0			
	Daniel Coleman		6	19	0	5	8	0			
	Jerry Coleman		6	19	0	5	8	0			
	John Barry	East Graig,	34	0	0	21	10	0			
	Michael Keeffe		47	14	0	37	4	0			
	Tim Dorgan		36	10	0	24	10	0			
	Jerry Dorgan		30	10	0	18	12	0			
	Con Collings	Moneen,	11	0	0	7	8	0			
	John Dunlea	West Ardnageehy	80	0	0	78	16	0			
	John Cotter		73	0	0	73	16	0			
	John Daly		28	0	0	28	8	0			
	Ellen Power	East Ardnageehy	60	0	0	62	4	0			
	Daniel Daly		34	0	0	35	6	0			
	Denis Keeffe		77	0	0	71	0	0			
	William Power		38	10	0	30	0	0			
	Charles Daly		38	10	0	36	16	0			
	Tim Manning	Meenane,	25	0	0	17	12	0			
	Michael Regan		25	0	0	10	4	0			
	James Cunninghame		10	0	0	13	8	0			
	David Beecher		12	0	0	12	0	0			
	Pat Keeffe		11	7	0	8	16	0			
	William Meehan		9	12	0	7	3	0			
	John Foley	Meenane,	35	0	0	30	12	0			
	David Barry		12	10	0	11	2	0			
	Pat Cotter	Tinegeragh,	14	0	0	8	16	0			
	Pat Murphy		6	6	0	3	12	0			
	Richard Shinnick		37	16	0	26	11	0			
	Pat Moore		19	0	0	21	18	0			
	James Foley		20	0	0	8	1	6			
	David Barry		20	0	0	13	12	8			
	Justin M'Carthy	Bishop's Island,	86	0	0	60	0	0			
	Daniel Fooley		116	0	0	86	8	0			
	William Keeffe		19	10	0	12	16	0			
	Peggy Keeffe		30	0	0	19	13	0			
	David Brooder		55	0	0	33	14	0			
	John Hickey		70	0	0	57	0	0			
			4709	10	4	4177	6	2			
2. Rathcormack E. Division.	John Cahill	Knockaneduffe	30	0	0	22	10	0			
	*Richard Evans		49	0	0	34	17	0	Sept. 17, 1839	10	Tenant registered.
	John Cullinane		46	3	1	29	0	0			
	*Roger Sweeny		92	6	2	100	16	0	April 1, 1840	10	Tenant registered.
	William Quick		10	10	0	11	17	6			
	Simon Duggan	Tenamount	57	3	9	36	15	0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
			18	18	0	16	11	0			
	Mary Meehan		16	16	0	13	13	0			
	Michael Ambrose		29	8	0	25	0	0			
	Pierce Cotter		100	0	0	95	13	0			
	Patrick Cahill		60	0	0	56	0	0			
	Catherine Barry		37	12	3	33	8	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's Book.	OBSERVATIONS.
		£ s. d.	£ s. d.		£	
John Mulcahy		27 10 10	27 15 0			
John Murphy		18 9 3	15 0 0			
Michael Horgan		20 11 8	17 1 0			
Michael Spillane		18 8 3	17 1 0			
*John Hawkins		20 3 10	46 12 0			Voter not traced.
David Rogers	Curraghatimore	83 1 6	76 6 0			
John Daly	Curraghprevin	43 0 0	30 0 0			
*John Fitnam	Ballyready	116 0 0	215 16 0	Oct. 30, 1832	10	Tenant registered.
Widow Lomasney		18 0 0	11 7 0			
Mary Keeffe		14 0 0	13 16 0			
Pat Troy	Ballyogotha	10 0 0	7 0 0			
*John Lomasney		41 0 0	29 16 0	Nov. 30, 1839	20	Tenant registered.
Thomas Shea		32 14 4	27 16 0			
John Driscoll		35 15 0	25 0 0			
John Foley		7 5 0	6 2 0			
Maurice Mulcahy		9 2 6	7 12 0			
Thomas Collins		20 5 6	15 15 0			
Thomas Collins		8 5 0	6 14 0			
John Lomasney		25 4 0	45 4 0			
*John Keeffe	Kilbrien	75 1 1	70 1 0	Sept. 21, 1837	10	Tenant registered.
John Cotter		6 3 0	5 8 0			
Denis Collins		15 0 0	11 2 0			
James Collins		6 1 0	5 8 0			
David Ferry		11 5 0	8 8 0			
Thomas Mann		15 0 0	10 10 0			
James Spillane		7 5 8	6 18 0			
John Fitzgerald		5 13 6	5 17 0			
Denis Spillane	Garrynakole	14 6 10	15 4 0			
Thomas Mann		18 8 4	16 2 0			
Daniel Keeffe		80 0 0	70 0 0			
Michael Hannan		8 16 11	6 8 0			
Jery Sullivan		6 6 0	5 15 0			
*William O'Connell	Quarter Lane	131 12 0	102 14 0	Nov. 30, 1832	50	Tenant registered.
Joseph Longstaff		7 7 0	5 5 0			
*John Hannan	Terramount	10 10 0	5 0 0	Nov. 17, 1839	20	Tenant registered.
William O'Connell		12 0 0	29 7 6			
Richard Evans		15 2 0	18 0 0			
John Hawkins	Rathcormack	95 0 0	120 0 0			
Nancy Carey		49 10 0	35 0 0			
*Edmund Barry, M.D.		51 13 10	50 15 0	Nov. 26, 1839	50	Tenant registered.
William O'Connell		12 0 0	10 10 0			
Nancy Carey		20 0 0	17 10 0			
Rev. C. O'Donovan		14 16 0	12 16 0			
Mary Keeffe	Lr. Ballybrony	44 9 0	43 0 0			
Denis Collins		40 0 0	45 0 0			
John Getterys		22 3 1	17 10 0			
Denis Spillane		36 0 0	34 0 0			
John Getterys, jun.		30 0 0	27 2 0			
Henry Jones	Kildinan	32 8 0	24 10 0			
Edmond Neill		8 10 8	5 4 0			
Michael Nagle		23 12 6	18 12 0			
William Nagle		23 12 6	18 12 0			
*Robert Rice		68 0 0	60 0 0	Sept. 21, 1837	10	Tenant registered.
*John Walsh		54 6 2	63 15 0	Sept. 21, 1840	50	Tenant registered.
Paddy Lane		54 6 0	42 0 0			
*Thomas Cahill		62 8 0	96 0 0	Jan. 15, 1840	20	Tenant registered.
*Daniel Geran	Prapp	18 6 8	75 0 0	April 1, 1840	50	Tenant registered.
Owen & W. Ahern	Monlane	192 9 2	142 6 0			
Maurice Moynihan		92 15 0	66 15 0			
Peter Corkery		101 1 2	78 0 0			
Jerry Scannell		71 5 4	54 0 0			
Pat Scannell		61 13 9	47 0 0			
Lord Riversdale		9 15 9	5 0 0			
John Cotter	Ballybrowny	151 10 4	110 0 0			
Edmond Toohill	Glonnakep	66 0 0	49 3 0			
Pat Jones		36 0 0	26 8 0			
Thomas Juirk		43 3 6	25 3 0			
Ned Fitzgerald		30 0 0	18 0 0			
Bill Mackey		24 0 0	7 0 0			
*Tady Curtin	Coolea	9 13 10	9 4 0	Jan. 15, 1840	10	Tenant registered.
*Michael Cahill		9 13 10	9 4 0	Sept. 17, 1839	10	Tenant registered.
James Connors	Ballybrowny	6 0 0	6 15 0			
James Cotter		12 14 1	8 11 0			
John Connors		11 10 9	10 11 0			
John Ahern		6 18 8	5 12 0			
Thomas Murphy	Gathdrum	5 10 9	5 6 0			
*John Falvey	Renagall	92 6 2	66 2 0	Nov. 1, 1836	10	Tenant registered.
*Maurice Cotter		87 0 0	71 14 0	Sept. 21, 1840	10	Tenant registered.
*Con Keeffe		30 19 0	24 6 6	Nov. 28, 1839	10	Tenant registered.
*Denis Keeffe	Glenagoul	30 19 0	24 6 0	Nov. 1, 1833	10	Tenant registered.
*Tim Callaghan		120 0 0	50 8 0	Sept. 21, 1840	10	Tenant registered.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	Observations.
		£ s. d.	£ s. d.		£	
*James Callaghan		60 0 0	50 8 0	Sept. 21, 1840	10	Tenant registered.
*Tom Foley		45 0 0	32 14 0			Voter not traced.
*Ned Foley		45 0 0	32 14 0			Voter not traced.
Richard Evans		75 0 0	57 0 0			
Thomas Cahill,		75 0 0	51 6 0			
*Pat Cotter		76 0 0	57 10 0	Sept. 21, 1840	10	Tenant registered.
*John Daly		51 0 0	18 1 0			Voter not traced.
*Michael Daly		17 10 0	34 0 0	Oct. 13, 1840	10	Tenant registered.
Michael Keeffe		15 0 0	8 10 0			
Owen Keeffe		15 0 0	8 10 0			
*Thomas Collins		10 10 0	15 9 0	Sept. 17, 1839	10	Tenant registered.
Thomas Collins		7 10 0	5 12 0			
*John Collins		34 0 0	37 10 0	Sept. 17, 1839	10	Tenant registered.
*James Collins		11 10 0	9 5 0			Voter not traced.
William Collins		11 10 0	9 5 0			
James Collins		12 10 0	6 15 0			
William Collins		12 10 0	6 15 0			
Darbey Crowley		7 17 6	12 10 0			
Con Crowley	Kildinan	9 7 3	5 0 0			
Edmund Lane		20 0 0	16 18 0			
Daniel Curtin		30 0 0	26 7 0			
Paddy O'Brien		9 4 6	7 10 0			
James O'Brien		13 10 10	9 0 0			
David Carey	North Cadogan	47 1 8	35 0 0			
*John Keleher and Martin Reardon		42 7 0	40 0 0	Nov. 30, 1839	10	Tenant registered.
John Mackay	Peafield	15 0 0	19 10 0			
*Martin Fitzgerald		14 5 9	10 17 0	Feb. 17, 1839	10	Tenant registered.
*Edmund Fitzgerald	Peafield	14 7 0	11 10 0	Sept. 17, 1839	10	Tenant registered.
John Fitzgerald		9 7 6	8 6 9			
Pat. Sheridan		12 5 0	13 0 0			
*Daniel Duggan		20 16 0	18 11 0	Nov. 15, 1832	10	Tenant registered.
*John Duggan		20 16 0	18 11 0	Nov. 15, 1832	10	Tenant registered.
*Thomas Tuomy		22 6 0	13 17 0	Jan. 1, 1841	10	Tenant registered.
*Michael Egan		41 12 0	60 0 0			Voter not traced.
Garret Meade		22 6 0	11 12 0			
*Robert Barry		110 7 9	121 10 0	Nov. 28, 1839	50	Tenant registered.
*William Barry		72 16 0	11 5 0	Nov. 3, 1835	10	Tenant registered.
John Keniry		48 6 0	34 10 0			
Pat. Sullivan		43 15 0	30 15 0			
Maurice Carey		8 17 2	7 9 0			
*William Aherne	Ballyowen	52 0 0	50 0 0	July 6, 1840	10	Tenant registered.
*James Aherne		52 0 0	50 0 0	Nov. 26, 1839	50	Tenant registered.
*Denis Daly	Ballinure	16 12 4	18 12 0	Nov. 3, 1835	10	Tenant registered.
Tim. Leahy		16 12 2	13 5 0			
Mary Willis		7 0 0	10 1 0			
James Aherne		25 16 0	18 0 0			
William Healy		12 9 2	10 5 0			
Michael Healy		12 9 2	10 5 0			
*John Barry		28 4 9	30 10 0	Nov. 26, 1839	10	Tenant registered.
Con. Spillane	Ballinvullen	74 0 0	45 16 0			
John Spillane		44 0 0	25 0 0			
Mat. Murphy		48 0 0	29 5 0			
John Barry		51 0 0	43 8 0			
Michael Cahill		57 0 0	42 12 0			
*Pierce Cotter	Mellefonstown	118 12 6	156 8 0	Sept. 21, 1840	10	Tenant registered.
Michael Hegarty	Kippane	9 12 0	9 0 0			
William Hegarty		10 6 0	8 0 0			
*James Aherne		14 14 0	20 2 0	July 6, 1840	10	Tenant registered.
*Bill Aherne		28 19 6	33 2 0	Jan. 18, 1840	10	Tenant registered.
James Blake		6 19 6	7 0 0			
Michael Burke	Kippane	6 19 6	7 0 0			
Darby Ryan		17 17 6	12 7 6			
*John Shea		17 17 6	12 7 6	Jan. 1, 1841	10	Tenant registered.
Pat O'Brien		7 4 3	5 17 6			
John O'Brien		7 4 0	5 17 6			
*David Ivars	Robertstown	110 11 0	13 11 0	Jan. 17, 1840	10	Tenant registered.
*David Ivars		56 8 0	64 0 0	Jan. 17, 1840	10	Tenant registered.
*Patrick Carey		24 7 2	21 0 0	Jan. 15, 1840	10	Tenant registered.
*John Carey		24 7 2	21 0 0			Voter not traced.
William Reardon		14 0 0	12 6 0			
*John M'Grath	Kilamurrin	22 6 8	25 17 0	Jan. 1, 1841	10	Tenant registered.
*Richard Hagarty		48 11 9	39 5 0	Jan. 16, 1840	10	Tenant registered.
John Reardon		7 13 4	7 9 0			
*Michael Conroy		60 0 0	48 18 0			Voter not traced.
*Patrick Reardon		41 0 0	29 10 0			Voter not traced.
Jane Dwyer		27 0 0	19 5 6			
Michael Cronin		28 19 2	24 6 0			
Widow M'Grath	Ballynoe	141 0 0	114 0 0			
Roger M'Carthy		24 0 0	25 5 0			
Roger M'Craith	Cronovain	142 0 0	133 8 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

2. RATHCORMACK ELECTORAL DIVISION—*concluded.*

	Names of Occupiers, according to Rate-book.	Situation.	Rent.			Net value according to Rate-book.			Date of Registries.	Value according to Clerk of Peace's List.	Observations.
			£	s.	d.	£	s.	d.		£	
2. RATHCORMACK ELECTORAL DIVISION—*concluded.*	*David Barry	Garryantaguith	112	7	0	78	0	0	July 6, 1840	10	Tenant registered.
	James Barry	Hightown	74	9	3	59	5	0			
	James Scannell		62	8	0	49	16	0			
	William Collins		55	9	9	41	15	0			
	Michael Bousane		73	7	9	56	17	0			
	*James Ahern		58	0	0	50	0	0			Voter not traced.
	Thomas Leahy	Lackahehy	12	7	10	7	10	0			
	John Ross		12	5	1	11	5	0			
	John M'Carthy		11	15	6	14	14	0			
	David Dooley		24	14	4	14	4	0			
	David Spillane	Moneananig	10	0	0	5	10	0			
	John Noonan		42	0	0	20	11	0			
	Richard Donevan.		20	0	0	11	8	0			
	Denis Almond		12	0	0	10	19	0			
	Daniel Murphy		16	9	0	4	5	0			
	John O'Brien		12	0	0	13	5	0			
	Pat. Cahill		25	0	0	8	19	0			
	John Ryan		41	0	0	16	19	0			
	James O'Brien		20	0	0	22	2	0			
	Con. Aherne		12	0	0	15	14	0			
	Michael Connell	Ardnasallagh	20	0	0	27	0	0			
	John Mahony		10	0	0	13	10	0			
	Maurice Connell		10	0	0	10	13	0			
	Pat. Connell		10	0	0	11	7	0			
	Andrew Egan	Knockeenagrough	14	11	0	15	16	0			
	John Collins		12	0	0	14	13	0			
	John Connell		12	0	0	14	13	0			
	William Collins		12	2	6	12	2	6			
	William Twomy		12	0	0	10	11	0			
	James Twomy		18	0	0	16	2	0			
	Denis Leany		20	0	0	17	3	0			
	William M'Grath		18	0	0	17	3	0			
	Batt. Dunlea, jun.		9	0	0	7	18	0			
	Batt. Dunlea		10	0	0	9	14	6			
	William Connell	Knockeenogeough	9	10	0	7	9	0			
	Denis Connell	Ballydah	19	1	6	11	4	0			
	John Shennick		26	2	6	14	2	0			
	Batt. Hegarty		13	6	0	7	4	0			
	William Murphy		18	16	6	14	12	0			
	Pat. Murphy		13	0	0	12	19	0			
	William Cartin		6	19	10	5	0	0			
	James Barry		26	0	0	27	5	0			
	Cor. Daly		18	9	2	16	3	0			
	John Ryan		6	0	0	6	18	0			
	Michael Reardon		6	0	0	6	18	0			
	John Ross	Benenah	80	0	0	70	0	0			
	Daniel Manning		46	0	0	28	0	0			
	Arthur Keeffe,	Lower Benenah	27	19	0	27	8	0			
	Daniel Daly		25	0	0	21	12	0			
	Patrick Coleman		27	0	0	26	4	0			
	Samuel Croker	Holly-hill	80	0	0	50	0	0			
	Denis Fielding		11	0	0	12	0	0			
	Jerry M'Auliffe		21	0	0	18	0	0			
	Peter Daly	Bishop's Quarter	39	14	6	33	6	0			
	Peter Daly		27	0	0	21	0	0			
	William Curtin		20	0	0	18	0	0			
	Myles Daly		13	0	0	13	0	0			
	Denis Fielding		42	0	0	36	12	0			
	Thomas Higgins	Ballynanete	42	0	0	40	7	0			
	Edmond Cotter	Cleckeil	9	0	0	8	0	0			
	Richard Willis	Ballinakilla	8	0	0	5	19	6			
	Johanna Ryan		53	0	0	36	5	0			
	Jerry M'Auliffe		51	0	0	31	14	0			
	Thomas M'Auliffe		14	0	0	9	16	0			
	Michael Foohy		8	14	0	6	8	0			
	Patrick Connell		38	0	0	30	16	0			
	William Hegarty		18	0	0	14	6	0			
	Denis Ryan		28	0	0	20	10	0			
	Patrick Guery		6	10	0	5	0	0			
			8168	0	3	6835	7	3			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

3. CASTLELYONS ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value as revised by Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
3. CASTLELYONS ELECTORAL DIVISION.	Denis Sheehan	Castlelyons	68 10 4	52 10 0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	John Hegsead	Glanarousk	18 11 9	11 11 0			
	John Condon		23 4 11	18 0 0			
	David Corey		5 13 0	5 0 0			
	Mick Murphy		15 0 0	10 0 0			
	Con Myres		10 0 0	11 2 0			
	John Lynch		7 0 0	5 12 0			
	John Curten		6 10 0	2 14 0			
	James Kiley		5 12 0	11 4 0			
	Con Driscoll		9 9 0	5 2 0			
	Rev. W. Edgar		44 0 0	11 4 0			
	Daniel Lynch		8 19 0	5 4 0			
	William Fitzgerald		160 0 0	33 0 0			
	Richard Morrison		21 2 1	17 5 0			
	John Hayes		101 15 0	80 0 0			
	Michael Quirck		56 0 0	41 4 0			
	Kate Sanders		73 16 6	64 7 0			
	John Sullivan		12 3 0	8 8 0			
	Judy Sullivan		25 0 0	13 4 0			
	Widow Cotter		93 15 0	75 0 0			
	William Barry		100 0 0	76 0 0			
	Edmond Smyth		30 14 0	21 0 0			
	John Fitzgerald		81 10 0	36 6 0			
	Thomas Mann		21 0 0	20 18 0			
	Henry Smith		58 0 0	44 0 0			
	James Mawe		80 0 0	68 0 0			
	James Mawe		83 1 7	119 0 0			
	Johanna Spillane		13 4 0	24 0 0			
	John Spillane, sen.		6 12 0	12 0 0			
	John Spillane, jun.		6 12 0	12 0 0			
	Thomas Egan		13 4 0	24 0 0			
	William Croneen		17 12 0	9 0 0			
	Denis Daly		15 0 0	9 0 0			
	Kate Barry		12 0 0	8 0 0			
	*Eugene O'Neill	Ballyoran	150 0 0	10 11 0	Sept. 17, 1837	10	Tenant registered.
	Pat M'Donnell		12 0 0	7 1 0			
	John Smyth		10 0 0	6 14 0			
	Denis Duggan		35 0 0	24 17 0			
	Mary Brusnahan		11 0 0	5 10 0			
	David Clancy		58 0 0	43 0 0			
	John Collins		53 0 0	24 13 0			
	Ned Morrison		96 0 0	64 0 0			
	Edward Ahern		70 0 0	44 0 0			
	*John Killehar		46 0 0	33 2 0	Nov. 1, 1836	10	Voter's name Timothy—Clerk of Peace's List.
	John M'Carthy		24 0 0	14 8 0			
	William Clancy		18 0 0	12 8 0			
	John Clancy		18 0 0	12 8 0			
	William M'Donnell		7 10 0	4 10 0			
	James Hayes	Glanarousk	105 6 7	86 18 0			
	Pat Condon		10 0 0	9 8 0			
	Garret Athern		8 12 6	7 16 0			
	Michael Barry		17 18 9	11 8 0			
	Michael Hayes		32 0 0	34 10 0			
	*John Hayes		49 9 9	34 12 0	Nov. 12, 1832	20	Tenant registered.
	Garret Athern		9 4 0	7 14 0			
	Bill Murphy		11 5 7	11 14 0			
	Richard Gardner		7 16 0	4 0 0			
	Dan Flynn		11 2 1	9 14 0			
	John Barry		13 2 7	9 10 0			
	Richard Condon		46 9 7	35 8 0			
	Pat Shehan		35 17 8	35 10 0			
	John Ellis	Castlelyons	11 17 0	9 7 0			
	Thomas Roche		11 8 0	9 7 0			
	Catherine Morrison		19 10 0	13 5 0			
	John Dunegan		84 0 0	61 0 0			
	Edmond Smyth		20 1 0	24 10 0			
	Anthony Smith		21 1 0	24 10 0			
	*James Smith		49 17 3	52 13 0			Voter not traced.
	John Kenny		59 8 0	52 0 0			
	*Robert Smith		59 8 0	57 12 0			Voter not traced.
	*Edmond O'Sullivan		300 0 0	281 0 0			Voter not traced.
	Rev. J. B. Ryder		15 0 0	10 0 0			
	*William Fitzgerald		160 0 0	111 0 0	Nov. 1, 1836	50	Tenant registered.
	Thomas Verling		96 0 0	73 0 0			
	William Morrison		40 7 4	30 9 0			
	John Roche		50 0 0	39 15 0			
	*James Kent		60 0 0	68 0 0	Jan. 16, 1840	10	Tenant registered.
	Bat. Sweeny		26 9 0	20 10 0			
	John Keeffe		12 0 0	10 0 0			
	John Dunnegan		29 0 0	16 10 0			
	*Michael Riordan		143 1 6	132 0 0			Voter not traced.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

3. CASTLELYONS ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
		£ s. d.	£ s. d.		£	
*Michael Moore	Castle Lyons	119 0 0	100 0 0	Nov. 3, 1835	10	Tenant registered.
Con. Spilane		72 12 0	55 16 0			
*John Ross		103 7 9	147 0 0	Sept. 17, 1839	50	Tenant registered.
John Scanlan		112 0 0	80 8 0			
Tim. Foohey		71 10 9	52 10 0			
William Barry		19 10 9	5 10 0			
Richard Verling		34 13 0	30 0 0			
*William M'Auliff		101 4 3	75 0 0	Sept. 17, 1839	10	Tenant registered.
Michael Donovan		60 0 0	48 2 0			
Pat. Sullivan		35 0 0	24 8 0			
Daniel Touhill		57 4 6	36 0 0			
John Murley		6 12 0	12 0 0			
Catherine Collins		6 12 0	12 0 0			
*Cornelius O'Brien		50 0 0	141 0 0	Dec. 5, 1839	10	Tenant registered.
*David Hagerty		98 3 6	65 0 0	Nov. 17, 1839	10	Tenant registered.
Cornelius O'Brien		120 0 0	64 15 0			
*Michael M'Auliff		110 5 0	68 10 0			Voter not traced.
*William Hagerty		100 0 0	81 0 0	Nov. 17, 1839	10	Tenant registered.
Owen Ahern		80 17 0	69 18 0			
John Lenehan		74 11 0	66 18 0			
Thomas Caddigan		47 0 0	27 10 0			
Martin Connell		25 8 0	23 10 0			
*Patt Connell		50 16 0	47 0 0	Nov. 28, 1837	10	Tenant registered.
David Hagerty		100 0 0	57 18 0			
Con. Hagerty		7 0 0	5 4 0			
James Roche		24 0 0	15 11 0			
John Barry		15 0 0	8 10 0			
John Clancey		78 8 0	60 0 0			
John Hagerty		58 4 3	45 12 0			
James Lynch		12 0 0	7 14 0			
Bill Buckley		36 16 0	20 19 0			
Tom Crowley		16 0 0	9 12 0			
John Moore		10 0 0	5 10 0			
Michael Riordan		25 0 0	16 2 0			
Michael Coughlan		42 0 0	25 0 0			
Daniel Buckley		14 8 0	8 16 0			
Michael Buckley		14 8 0	8 16 0			
Richard Morrison		126 0 0	104 15 0			
James Morrison		42 15 0	35 13 0			
John Mahony		21 15 0	11 0 6			
Thomas Dooley		16 10 0	9 16 0			
Timothy Sheehan		21 0 0	7 1 0			
John Donegan		25 3 0	25 0 0			
Patt Verling		23 3 1	20 8 0			
Thomas Verling		9 0 0	7 4 0			
Mary Barry		24 15 0	17 12 0			
Cornelius O'Brien		56 10 0	38 8 0			
*John Dooling		73 0 0	73 10 0	Sept. 17, 1839	10	Tenant registered.
Mary Barry		14 0 0	7 4 0			
*H. H. Peard			318 12 6	April 3, 1835	50	Tenant registered.
H. H. Peard		205 0 0	190 0 0			
*David Hayes		56 0 0	45 4 0			Voter not traced.
*John Carroll		66 0 0	44 8 0			Voter not traced.
Daniel Donovan		91 0 0	51 12 0			
John Barry		70 0 0	48 16 0			
John Crowley		90 0 0	64 0 0			
Bat. Crowley		90 0 0	64 0 0			
*James Browne		217 0 0	225 0 0	April 1, 1835	50	Voter's name "Jemmett Brown,"—Clerk of Peace's List.
Rev. J. W. Edgar		92 0 0	73 0 0			
John Kent		23 6 0	17 2 0			
Pat. and T. Carten		8 0 0	6 0 0			
Edmond Kent		15 0 0	12 16 0			
Edmond Kent		30 13 8	25 6 0			
Michael Hagerty		13 6 0	12 4 0			
Michael Waters		13 6 0	12 4 0			
Pat. Waters		35 0 0	18 8 0			
Tim. Neill		13 2 0	10 1 6			
James Waters		35 6 0	18 8 0			
James O'Brien		8 15 0	7 0 0			
John Lane		41 2 6	35 7 0			
Tim. Sheehan		18 7 6	15 12 6			
William Donovan		120 0 0	80 10 0			
Thomas Bartnet		199 0 0	109 15 0			
William Blake		11 0 0	7 11 0			
William Roche		67 0 0	32 0 0			
Denis Sullivan		23 7 6	10 14 0			
Richard Sullivan		23 7 6	10 14 0			
Daniel Sullivan		27 17 6	21 4 0			
William Roche		31 0 0	23 0 0			
Tim Collins		15 0 0	10 12 0			
Ned Fenton		17 15 0	9 2 0			

3. CASTLELYONS ELECTORAL DIVISION—*continued.*

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

3. CASTLELYONS ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
		£ s. d.	£ s. d.		£	
Ned Fenton	Castlelyons	8 18 0	7 9 6			
John Tenant		10 10 0	15 3 0			
Michael Sweeny		6 10 10	5 17 0			
Pat Sullivan		40 12 6	36 0 0			
John Kirby		22 10 0	10 0 0			
Charley M'Carthy		22 10 0	10 0 0			
*Con Culnane		46 0 0	34 15 0			Voter not traced.
Richard Shronnick		110 0 0	15 10 0			
Pat M'Carthy		116 0 0	71 0 0			
Edmond Roche		12 0 0	5 5 0			
*Mick Hogan		97 0 0	70 15 0	Sept. 21, 1840	10	Tenant registered.
*Rev. M. Berry		54 0 0	50 10 0			Voter not traced.
*Rev. M. Berry		19 10 0	8 5 0			Voter not traced.
*Edward Toohill		70 0 0	51 0 0			Voter not traced.
*Edmond Toohill		60 0 0	41 12 0			
*Richard Evans		116 11 0	105 12 0	Sept. 17, 1840	20	Tenant registered.
Thomas M'Auliff		44 0 0	34 5 0			
James Ambrose		11 1 6	0 10 0			
John Barry		6 10 0	4 10 0			
Richard Verling		31 0 0	31 0 0			
Pat Ellis		10 0 0	10 0 0			
Jerry Bruther		22 16 0	18 0 0			
John Pine		22 0 0	9 16 0			
Robin Pine		11 0 0	9 16 0			
John Carroll		8 0 0	8 10 0			
John Carroll, jun.		8 0 0	8 0 0			
William Colbert		8 0 0	8 0 0			
Mary Malony		8 0 0	8 0 0			
Pat Marony		8 0 0	8 0 0			
James Maloney		31 16 0	25 11 0			
James Maroney		22 0 0	18 15 0			
William Maroney		30 0 0	24 0 0			
*James Cary		21 14 0	23 12 0			Voter not traced.
*Mary Cary		21 14 0	26 8 0			Voter not traced.
William Cotter		12 10 0	9 6 0			
Pat Power		56 0 0	68 15 0			
*John Foohey		120 0 0	103 0 0			Voter not traced.
*James Power		132 3 9	111 8 0	Jan. 17, 1840	10	Tenant registered.
*David Ivas		147 16 0	110 2 0	Jan. 17, 1840	10	Tenant registered.
*Redmond Joyce		48 6 0	38 5 0			Voter not traced.
Martin Mahony		43 1 0	31 11 0			
*Michael Foohey		21 0 0	15 15 0			
James Dennehy		29 8 0	22 18 0			Voter not traced.
James Joyce		18 18 0	14 9 0			
Andrew Meade		80 5 0	62 18 0	Nov. 3, 1835	10	Tenant registered.
*Michael Carroll		40 17 0	39 8 0			
Pat Hapley		92 8 0	71 12 0			Voter not traced.
James Quirck		70 0 0	59 0 0			
*William Buckley		23 1 6	25 14 0	Nov. 26, 1839	10	Tenant registered.
*Denis Buckley		23 1 6	26 14 0	Jan. 16, 1840	20	Tenant registered.
Michael Divine		16 0 0	10 0 0			
Richard Buck		31 9 0	23 0 0			
John Joyce		12 0 0	8 10 0			
Pat M'Carthy		18 0 0	17 17 0			
Pat Congly		23 2 6	28 18 0			
Michael Dobbin		12 0 0	8 10 0			
John Colbert		15 0 0	15 10 0			
Mary O'Brien		14 0 0	12 12 0			
Pat Sheehan		50 0 0	39 12 0			
Henry Wigmore		50 0 0	34 10 0			
*William Donovan		37 16 0	21 5 0			Voter not traced.
*Henry Wigmore		27 15 5	111 0 0	April 2, 1840	50	Tenant registered.
John Crowley		45 0 0	22 0 0			
*Tim Sheehan		87 0 0	86 0 0			Voter not traced.
Richard Slurey		7 0 0	7 0 0			
Michael Doyle		12 0 0	12 12 0			
William Quinn		36 0 0	23 16 0			
Pat Donovan		35 13 0	21 0 0			
Daniel Noonan		78 0 0	44 12 0			
*Thomas Carroll		148 6 9	100 8 0	Jan. 24, 1840	10	Tenant registered.
Pat Kerby		60 15 0	42 18 0			
Michael Cotter		21 15 3	18 0 0			
Bridget Long		13 10 11	11 12 0			
John Barry		56 14 0	24 16 0			
Michael Barry		16 0 0	12 0 0			
John M'Donnell		46 3 0	35 10 0			
John Long		27 10 0	18 12 0			
Michael Lahey		27 10 0	18 12 0			
Nary Ahern		11 10 0	10 8 0			
Pat Ahern		11 10 0	10 8 0			
*William Carey		29 0 0	25 4 0	Oct. 23, 1832	10	Tenant registered.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

3. CASTLELYONS ELECTORAL DIVISION—*concluded.* 5. KNOCKMOURNE ELECTORAL DIVISION.

	Names of Occupiers according to Rate-book.	Situation.	Rent.	Net Value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS,
3. CASTLELYONS ELECTORAL DIVISION—*concluded.*			£ s. d.	£ s. d.		£	
	Thomas O'Brien	Castlelyons	22 0 0	15 0 0			
	David Caleman		30 0 0	22 12 0			
	Thomas Pine		25 10 0	25 10 0			
	William Joyce		13 0 0	9 6 0			
	Pat Joyce		13 0 0	9 6 0			
	James Mulcahy		12 0 0	8 4 0			
	Michael Lyons		16 17 6	12 4 0			
	John Lyons		16 10 0	11 10 0			
	Joney Lyons		15 0 0	12 0 0			
	Maurice Dooley		16 0 0	15 0 0			
	Tom Ronan		81 12 0	44 10 0			
	Pat Sullivan		114 0 0	71 10 0			
	David Ronan		49 0 0	26 6 0			
	*Martin Scannell		67 6 0	52 17 0			Voter not traced.
	*John Scanlan		69 16 0	57 2 0			Voter not traced.
	Andrew Coleman		34 10 0	23 16 0			
	*Joseph Pine		20 0 0	237 5 0	April 2, 1841		Tenant registered.
	*John Carroll		110 0 0	89 0 0	Nov. 28, 1837	10	Tenant registered.
			11671 11 3	9518 6 6			
	[*No Return for Ahern Electoral Division.*]						
5. KNOCKMOURNE ELECTORAL DIVISION.	Daniel Kennedy	Marshtown	35 0 0	27 0 0			See Observations at commencement of Ardnageehy Electoral Division, *ante*.
	John Kennedy		35 0 0	27 0 0			
	James Kennedy		35 0 0	27 0 0			
	Biddy Lahy	Garrynagoul	83 4 0	62 0 0			
	John Morrissy		55 0 0	37 16 0			
	Michael Dunn		55 0 0	37 16 0			
	Frank Colbert		33 0 0	24 3 0			
	Mick Colbert		66 0 0	48 16 0			
	John Coleman		26 0 0	20 14 0			
	Mick Connell	Glonnagurteen	20 0 0	17 12 0			
	Thomas Connor		41 0 0	40 0 0			
	Mick Cahil		17 2 0	13 10 0			
	Daniel Cahell		17 2 0	13 10 0			
	Lawrence Reiley		17 2 0	13 10 0			
	Edmond Quirk		50 0 0	38 7 0			
	Ned Hayes	Waterpark	50 0 0	45 4 0			
	William Conner		26 0 0	28 0 0			
	Jerry Conners		26 0 0	28 0 0			
	Jerry Conners		16 16 0	19 4 0			
	David O'Neill		8 8 0	9 12 0			
	William Carton		26 6 0	23 0 0			
	William Conner		16 10 0	33 0 0			
	William Sullivan		8 8 0	9 12 0			
	David Bartnet		56 0 0	55 15 0			
	John Bryen		56 0 0	55 15 0			
	Redmond Halloran		73 0 0	60 0 0			
	Thomas Webb	Ballyada	20 0 0	15 0 0			
	Charles Sullivan		42 10 0	34 9 0			
	Denis Sullivan		42 10 0	29 14 0			
	John Sullivan		85 0 0	67 2 0			
	William Griffen		13 8 0	12 3 0			
	*Thomas Power	Conna	159 18 0	215 0 0	Nov. 3, 1835	50	Tenant registered.
	John Carey		30 0 0	26 8 0			
	William Riche		50 0 0	39 2 0			
	Mary Carey		28 0 0	29 0 0			
	Mary Hurley		20 0 0	13 16 0			
	John Cunningham		41 0 0	35 0 0			
	Jerry Granger		18 0 0	9 0 0			
	Patt Walsh		10 0 0	7 10 0			
	*Daniel O'Neill	Kilelan	75 0 0	100 14 0	Jan. 16, 1840	10	Tenant registered.
	*Pat Coleman		50 0 0	48 2 0	Sept. 17, 1839	10	Tenant registered.
	*Thomas Coleman		50 0 0	49 10 0	Jan. 15, 1840	10	Tenant registered.
	*Patt Higgins		36 0 0	32 10 0			Voter not traced.
	Richard Cotter	Old Conna	30 0 0	16 10 0			
	*John Cotter	Monagawn	29 0 0	21 0 0			Voter not traced.
	*Pat Carey		120 0 0	75 8 0			Voter not traced.
	*David Foohy		64 0 0	80 0 0			Voter not traced.
	John Ahern		16 7 6	9 15 0			
	Darby Carey		32 0 0	21 10 0			
	John Malony		14 15 0	11 0 0			
	James Caddagan		30 0 0	46 15 0			
	Tom Cotter		21 0 0	12 0 0			
	*John O'Neill	Killavarilla	183 0 0	188 0 0			Voter not traced.
	Johanna M'Carthy		9 10 0	8 0 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued*

5. KNOCKMOURNE ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent. £	s.	d.	Net value according to Rate-book. £	s.	d.	Date of Registries.	Value per Pound, by Clerk of Peace's List. £	OBSERVATIONS.
*Richard Gumbleton	Par. of Lismore	32	10	0	30	5	0	Oct. 24, 1832	50	Tenant registered.
Daniel Downey	Marshtown	27	13	0	21	10	0			
Andy Cahill		27	13	0	21	10	0			
Tom Dooley		25	0	0	14	8	0			
James Dooley		25	0	0	14	0	0			
*Richard Power	Bredepark	57	0	0	60	0	0			Voter not traced.
Denis Regan		15	0	0	6	7	0			
Tim Carroll		20	0	0	12	11	0			
*Rev. J. M'Beth		110	0	0	110	0	0			Voter not traced.
Patt Maroney		70	0	0	56	8	0			
Thomas Carpenter		70	0	0	63	0	0			
John Keeffe		27	0	0	18	18	0			
*Denis Haman	Carrageen	214	0	0	170	12	0	Jan. 2, 1837	10	Tenant registered.
Thomas Hannegan		54	0	0	36	15	0			
John Riordan		30	0	0	18	0	0			
Mick Connell		54	0	0	42	10	0			
William Arnold		13	0	0	7	0	0			
James Galloher		22	0	0	14	8	0			
D. and W. Flanagan		58	0	0	35	5	0			
*Richard Gumbleton	Glenatoa	200	0	0	243	1	0	Nov. 2, 1835	50	Tenant registered.
Richard Gumbleton		27	12	0	12	17	0			
Robert M'Carthy		113	0	0	71	10	0			
Robert Bennett		97	7	0	54	0	0			
John Sullivan		26	0	0	10	7	0			
John O'Brien		54	0	0	28	12	0			
John Kelly		50	0	0	28	14	0			
*Charles Mansfield		42	1	0	16	10	0			"Charles Maunsell" registered April 1, 1836, at 50*l.*
*Rev. M. Campion	Curraheen	23	15	0	47	0	0			
*Maurice Collins		76	0	0	72	16	0	Jan. 15, 1840	10	No "Rev. M. Campion" appears on the lists; but Campion appears; see page 73, No. 20, 1841.
*Maurice Collins, sen		76	0	0	77	4	0	Jan. 15, 1840	10	
*John Mangan		20	10	0	19	0	0	Jan. 16, 1840	10	
William O'Brien		57	0	0	57	5	0			
John Kennefeck		9	0	0	8	2	0			
Pat Honogan		15	12	0	10	8	0			
Tom Pendar		24	0	0	9	12	0			
William Collins		54	0	0	28	1	0			
John Fitzgerald		72	0	0	42	0	0			
Richard Fitzgerald		72	0	0	42	0	0			
Daniel Fitzgerald		72	0	0	42	0	0			
Maurice Fitzgerald		36	0	0	20	14	0			
Patt Murphy		87	0	0	47	10	0			
William Ivass		31	0	0	14	15	0			
Michael Hegan		15	0	0	6	12	0			
John Higgans		18	0	0	9	0	0			
*Michael Macey	Ballyroberts	346	0	0	340	0	0			Voter not traced.
Cornelius Hurley	Ballymurphy	110	0	0	73	18	0			
Thomas Scannell		160	0	0	95	5	0			
*John Griffin		160	0	0	143	10	0			Voter not traced.
James Power		120	0	0	63	3	0			
David Lawler	Ballyhide	33	0	0	25	8	0			
James Lawler		33	0	0	25	8	0			
John Griffen		100	0	0	82	0	0			
Thomas Harrington		25	0	0	13	16	0			
Callahan M'Carthy	Clashagaum	64	0	0	56	0	0			
Patt Foley		60	0	0	58	7	0			
William Walsh		13	0	0	11	8	0			
John and Wm. Keeffe		70	0	0	80	18	0			
Peggy Keeffe		34	0	0	35	14	0			
Doctor Nason	Knockastiken	81	1	0	97	15	0			
*Richard Power		80	0	0	103	15	0			Voter not traced.
*William Connell		71	0	0	61	4	0	Jan. 15, 1840	10	Tenant registered.
Tim M'Carthy		26	0	0	22	8	0			
John O'Brien		30	18	0	29	8	0			
Martin Walsh	Shanbally	38	0	0	29	16	0			
John Walsh		38	0	0	29	16	0			
William Arnold		32	0	0	26	5	0			
Garret Maw		12	0	0	14	7	0			
Tom Cotter		17	0	0	7	3	0			
*Denis Downing	East Coolroo	43	0	0	32	6	0	Oct. 30, 1832	10	Tenant registered.
Michael Walsh		37	0	0	27	12	0			
Pat Walsh		14	0	0	10	8	0			
John Blake		17	0	0	6	6	0			
Edmond Quirck	Hoghouse	14	0	0	7	0	0			
Mick Ryan, jun.		15	0	0	7	10	0			
Mick Ryan, sen.		13	0	0	6	0	0			
Laurence M'Carthy		14	0	0	5	4	0			
John Burke		18	0	0	7	2	0			
*Henry Braddel		75	0	0	22	10	0	April 2, 1840	50	Tenant registered.
Mary Nagel	Kilcourne	64	0	0	51	9	0			
John Quirck		43	10	0	36	16	0			
John Flinn		23	0	0	8	17	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

5. KNOCKMOURNE ELECTORAL DIVISION—*concluded.* 7. MOGEELY ELECTORAL DIVISION. 8. MACRONEY ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	Observations.
			£ s. d.	£ s. d.		£	
6. KNOCKMOURNE E. D.—*concluded.*	Edmond Griffin		7 10 0	11 3 0			
	Laurence Geery		8 16 0	7 6 0			
	John Griffin		19 0 0	22 0 0			
	John Griffin, jun.		19 0 0	22 0 0			
	Mick Flynn		23 0 0	15 8 0			
	Tim Cunningham		21 0 0	15 0 0			
	John Cunningham		21 0 0	15 0 0			
	Mick Hogan	Currabee	50 0 0	24 4 0			
	Daniel Morrisy		15 0 0	6 6 0			
	John Hagerty		26 0 0	11 4 0			
	John Higgins		20 0 0	8 11 0			
	Maurice Fitzgerald		15 0 0	12 8 0			Richard Fitzgerald, Currabee, registered Jan. 17, 1840, list for 1841, page 21; see also John, same page, No. 32.
			6990 14 0	5779 13 0			
	[*No Return for Ballynoe Electoral Division.*]						
7. MOGEELY ELECTORAL DIVISION.	James Keeffe	Lisnabrinn	88 0 0	53 8 0			See observations at commencement of Ardnageehy Electoral Division, *ante.*
	Thomas Heffernan		40 0 0	28 16 0			
	Mick Heffernan		40 0 0	28 16 0			
	Sandy Behbis		80 0 0	58 15 0			
	David Kenry		75 0 0	56 0 0			
	*John Kirby		240 0 0	169 10 0			Voter not traced.
	Charles Walsh	Mogeely	166 7 0	134 19 0			
	Richard Nevill		39 17 0	33 5 0			
	*Richard Gumbleton		27 13 10	33 5 0	Nov. 2, 1835	50	Tenant registered.
	*William Woodley		64 0 0	41 0 0			Voter not traced.
	Tim Higgins	Shanehill	58 4 8	34 0 0			
	*Henry Peard		50 0 0	8 8 5			Voter not traced.
	Jerry Darley		12 16 0	6 0 0			
	Richard Nevill		46 0 0	29 18 0			
	Pat Gallaher		28 0 0	17 1 0			
	Pat Gallaher		114 0 0	76 0 0			
	Thomas Gallaher		57 0 0	38 0 0			
	James Gallaher		57 0 0	38 0 0			
	Maurice Saunders	Kilmacon	74 0 0	61 16 0			
	Patt Cunningham		43 0 0	30 10 0			
	William D. Foley		38 0 0	41 0 0			
	*William Gumbleton		30 0 0	24 0 0			Voter not traced.
	Denis Duggan	Carriglass	140 0 0	110 0 0			
	Richard G. Grim	Knockmourn	55 0 0	34 0 0			
	*Garret Maid	Madellaga	43 10 0	44 2 0	Jan. 16, 1840	10	Tenant registered.
	Mick Maid		51 0 0	38 6 0			
	William May		32 6 0	41 10 0			
	David O'Neill		69 0 0	69 12 0			
	Pat Kite		42 6 0	30 14 0			
	James Kite		60 0 0	41 8 0			
			1962 0 6	1451 19 5			
8. MACRONEY ELECTORAL DIVISION.	John Lynch	Kilclough	25 9 0	21 12 0			See observations at commencement of Ardnageehy Electoral Division, *ante.*
	Maurice Steward		35 0 0	22 10 0			
	Widow O'Brien		11 3 10	6 12 0			
	Thomas Flanagan		13 4 0	14 3 6			
	Thomas Condon		15 3 0	10 12 0			
	John Foley		7 10 0	6 4 0			
	James Mecrarth		6 0 0	6 10 0			
	Maurice Tobin		9 10 0	6 12 0			
	James Ahern		9 10 6	8 14 0			
	John Rice		22 15 0	6 15 0			
	Edmund Griffen		11 12 0	8 8 0			
	*Maurice Dunegan	Macrony	77 18 0	59 5 6	Sept. 17, 1839	10	Tenant registered.
	Patrick Griffen		31 0 0	34 0 0			
	John Casey		52 12 0	49 9 0			
	Thomas Pea, M.D.		32 0 0	17 0 0			
	Pat'k Fod Higgins		10 0 0	10 0 0			
	Jn Aheighlan		21 0 0	10 10 0			
	Darby CaRiordan		28 0 0	18 0 0			
	John MaLyons		21 0 0	14 8 0			
	James iiam Conners	Curramore	33 0 0	29 5 0			
	Tomitrick Keeffe		33 10 0	27 10 0			
	*Johlichael Lyons		13 10 0	10 3 0			
	Jobjohn Lyons		15 0 0	11 5 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

8. MACRONEY ELECTORAL DIVISION—*continued.*

Names of Occupiers according to Rate-book.	Situation.	Rent.	Net Value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
		£ s. d.	£ s. d.		£	
Daniel Sweeny		22 18 10	16 2 0			
Thomas Scannell		40 6 0	42 0 0			
Maurice Hapley		13 16 0	8 16 0			
Michael Hapley		13 16 0	8 16 0			
Judy Hapley		12 8 0	6 10 0			
John Hickey	Knockatrisname	15 0 0	15 0 0			
William Hickey		15 0 0	12 0 0			
John Meade		18 6 0	10 7 0			
Tim Kane		12 0 0	6 10 0			
Owen Joyce		12 0 0	7 13 0			
Joseph Carthy		30 0 0	16 10 0			
Frank Carthy		20 0 0	12 9 0			
John Browne	Cronohill	12 19 0	12 0 0			
John Joyce		56 1 0	31 0 0			
Michael Browne		15 14 0	13 7 0			
William Condon		5 6 0	7 13 0			
William Strongman	Propagen	111 10 0	59 10 0			
Edmond Bowler		25 0 0	15 4 0			
Mick Ahern		20 0 0	11 9 0			
Maurice Sheehan		16 0 0	14 0 0			
John Moore		12 0 0	14 8 0			
Patt Ahern		17 2 6	20 14 0			
John Ahern		19 3 1	22 8 0			
Martin Ahern		38 14 6	34 3 0			
John Sheehan		17 17 0	18 4 0			
John Donogan		16 17 1	1 12 6			
John Rice	Ballanamodough	20 4 0	12 4 0			
Patrick Hennessy		15 15 0	7 15 0			
Michael Donoho		13 3 0	7 8 6			
Daniel Donoho		13 7 0	8 8 6			
Ned Lomasney		11 10 0	9 7 0			
John Ahern		14 13 8	9 2 0			
Michael Killagrone		15 10 0	10 15 0			
Edmond Kennedy		17 10 0	10 0 0			
Davy Hickey		30 0 0	19 0 0			
Patrick Griffen	Ballylackin	8 16 0	27 8 0			
Michael Madden		5 8 4	29 4 0			
John M'Donnell		77 8 5	63 4 0			
James Joyce		17 2 5	8 12 0			
Thomas Walsh		12 0 0	8 10 0			
Thomas Ward		15 10 5	8 15 0			
David Walsh		10 10 0	6 6 0			
Denis Daly	Parish of Leitrim, Nockatile	10 10 0	13 4 0			
*Thomas Campion		35 0 0	26 6 6	Oct. 29, 1832,	50	Tenant registered.
Widow Mahony		59 6 0	9 0 0			
Widow Clancy		32 15 0	10 0 0			
Patt Clancy		65 10 0	6 12 0			
Patt Clancy	Ballynaparker	42 12 0	32 8 0			
Philip Quirk		68 15 0	44 0 0			
Thomas Clancy		20 0 0	16 0 0			
Edmond Rice		32 2 0	14 8 0			
John Healy		30 0 0	18 0 0			
Richard Rice		20 0 0	12 8 0			
John Pigot		45 0 0	20 5 0			
Thomas Byrne	Coolasheen	136 10 0	93 10 0			
David Mulumphy		25 0 0	18 0 0			
James Mulumphy		25 0 0	18 0 0			
Maurice Mulumphy		25 0 0	18 0 0			
Thomas Quirk		25 0 0	18 0 0			
James Cormack		40 0 0	22 2 0			
Thomas Walsh		19 0 0	9 2 0			
Rev. J. Grant	Kilmurry	237 1 6	227 10 0			
Edmond Coleman		41 0 0	30 0 0			
Michael Brien		41 0 0	30 0 0			
Thomas Flinn		11 10 0	7 10 0			
William Flinn		11 5 0	7 10 0			
John Walshe		24 0 0	14 0 0			
Darby Walsh		24 0 0	14 0 0			
John Flinn		32 10 0	15 12 0			
John Sweeny		38 17 0	37 0 0			
John Casey		7 7 8	8 0 0			
Tim Ahern		11 0 0	11 0 0			
Mary Birmingham		8 0 0	3 4 0			
Michael Keeffe		8 1 0	7 13 0			
Daniel Butler		10 11 0	9 9 0			
John Daley		11 3 6	10 9 0			
Patt Daley		11 3 6	10 9 0			
Pat Connoly		20 13 0	12 15 0			
*Redmond Clancy	Coolmoohan	33 16 0	24 8 0	Nov. 30, 1832	10	Tenant registered.
*Jerry Clancy		22 15 0	17 2 0			Voter not traced.
John Casey	Bulleragh	9 4 0	19 18 0			

8. MACRONEY ELECTORAL DIVISION—*continued.*

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

8. MACROONEY ELECTORAL DIVISION—*concluded.* 9. KILWORTH ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
8. MACROONEY ELECTORAL DIVISION—*concluded.*	Jerry Clancy		38 15 0	27 0 0			
	Mick Duggan		30 3 0	9 18 0			
	Denis Duggan		9 18 0	9 0 0			
	Robert Casey		18 9 2	67 1 0			
	Cornelius Boldin		18 6 0	11 10 0			
	Darby Kennedy		19 11 1	12 4 0			
	John Kennedy		19 11 1	12 0 0			
	D. Strangman		92 6 1	37 18 0			
	William Connelly		20 0 0	10 8 0			
	Thomas Maher		12 0 0	8 11 0			
	John Donoghue		30 0 0	22 0 0			
	Eliza Donoghue		30 0 0	227 0 0			
	John Condon		17 14 0	10 10 0			
	Ned Donoghue		12 5 0	8 2 0			
	Thomas Donoghue		30 0 0	21 4 0			
	Maurice Coleman		13 18 9	5 16 6			
	William Harrington		14 10 0	7 10 0			
	Daniel Londergan		10 0 0	5 0 0			
	Pat Cahil		13 7 0	5 12 0			
	John Moher	Ballyard	15 15 9	15 8 0			
	Tom Moher		15 15 9	15 8 0			
	John Moher		10 10 0	8 6 0			
	Thomas Moher		10 10 0	8 6 0			
	Thomas Walsh		13 0 0	10 0 0			
	James Pim		24 0 0	19 3 0			
	Patt Flinn, sen		7 16 11	6 8 0			
	Rep. of Mr. Mason		6 0 0	6 10 0			
	Jerry Walsh		15 2 0	7 0 0			
	John Pierce		34 5 0	25 14 0			
	Michael Flynn		12 12 0	10 9 0			
	Harry Hog		17 10 0	12 18 0			
	Michael Rian		15 10 6	10 8 0			
	Denis Ryan		14 10 0	10 10 0			
	John King		24 3 10	14 14 0			
	Michael Long		24 3 10	14 14 0			
	William Long		28 6 1	15 1 0			
	Mrs. Keily	Lisheenakirka	71 10 0	29 4 0			
	James Bucher		30 10 0	17 16 0			
	John Doyle		12 2 0	10 2 0			
	Thomas O'Donald		10 14 0	6 12 0			
	Thomas O'Donald		21 0 0	30 5 0			
	Biddy Dorney		21 3 1	19 12 0			
	William Sullivan		17 0 0	15 3 0			
	Thomas Bryan		18 6 6	12 8 0			
	John Daly		23 13 6	25 0 0			
	William Highland		13 15 0	7 18 6			
	Widow Daly		31 2 0	31 0 0			
	Joseph and A. Daly		25 16 8	20 10 0			
	Jeffery Power		6 2 8	5 0 0			
	Cornelius Doherty		16 0 0	13 15 0			
	William Moher		10 17 8	11 17 0			
	John Long	Ballyvena	40 19 0	33 0 0			
	Michael Carey		66 6 4	54 4 0			
	John Moher		6 19 6	5 4 0			
	Catherine Luddy		8 6 10	7 10 0			
	Robert Coleman		10 10 7	8 11 0			
	James Luddy		21 9 2	18 8 0			
	Robert Donnell		14 10 0	25 0 0			
	Kichard Morton		11 4 0	6 9 0			
	Patt Duggan		28 0 0	13 10 0			
	J. Morton		17 0 0	9 1 0			
	John Ready		36 0 0	23 2 0			
	James Mahony		21 15 0	11 17 0			
	John O'Brien		21 15 0	12 1 0			
	Michael Condon		24 0 0	12 0 0			
	Tom Clancy		40 0 0	24 14 0			
	David Gorman		13 10 0	9 0 0			
	John Cahill		14 0 0	8 14 0			
	Denis Colbert		11 10 0	5 0 0			
	Michael Harman		16 12 0	8 0 0			
			4312 14 7	3120 16 0			
9. KILWORTH.	Maurice Noonan,	Ballinrush	21 8 9	15 15 0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Patrick Courtney	Ballyvokenhan	9 15 0	7 15 0			
	Andrew Sullivan		76 0 0	70 16 0			
	James Barry		64 0 0	52 10 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

9. KILWORTH ELECTORAL DIVISION—*continued.*

	Names of Occupiers according to Rate-book.	Situation.	Rent.	Net Value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
9. KILWORTH ELECTORAL DIVISION—*continued.*	John Murphy		17 2 0	14 1 6			
	John Mokeley,	Knockanabohily	36 0 0	29 0 0			
	John Woods		12 0 0	8 16 0			
	Timothy Woods		18 5 0	14 10 0			
	John Cacey		23 6 3	19 9 0			
	Thomas Longwood		8 0 0	5 10 0			
	William O'Leary	Downing	10 10 0	15 12 0			
	Jerry O'Leary		10 10 0	13 10 0			
	Daniel Sullivan		10 10 0	14 10 0			
	James Mekeley		27 7 5	20 3 0			
	*Daniel M'Namara		27 0 0	21 12 0	Jan. 2, 1837	10	Tenant registered.
	Patrick Connors		20 0 0	16 10 0			
	James Lenang		6 4 4	7 5 0			
	Peter Gleeson		19 0 0	22 0 0			
	David Hayes		29 0 0	18 0 0			
	Robin Connors		20 0 0	12 7 6			
	James Curtin		37 0 0	16 10 0			
	*Michael O'Brien		37 8 7	23 5 0	Jan. 16, 1840	50	Tenant registered.
	James O'Brien		15 0 0	7 16 0			
	*David Quinlan		37 0 0	19 0 0			Voter not traced.
	*John Sullivan		25 0 0	28 5 0	Jan. 16, 1840	10	Tenant registered.
	*John Rice		70 0 0	62 10 0			Voter not traced.
	*Edmond Rice	Ballinacarriga	217 17 8	165 5 0	Jan. 16, 1840	10	Tenant registered.
	James Morrogh		53 0 0	40 12 6			
	Daniel Geran		32 15 0	12 3 0			
	Paulet Higgins	Ballyderoun	36 9 0	22 16 0			
	Ellen O'Brien		11 0 0	8 0 6			
	Rev. Mr. Cotter		32 0 0	31 3 0			
	James Byrne		81 9 0	42 15 0			
	*Rev. Mr. Newenham		14 10 0	76 15 0	Jan. 16, 1840	50	Voter not traced.
	Abbey Quirk		73 16 0	121 0 0			
	Henry Deacie		120 0 0	87 10 0			
	Mary Coughlan		22 0 0	16 13 0			
	John Coughlan		12 0 0	6 15 0			
	Patrick Coughlan		20 0 0	9 19 0			
	Tim Sullivan	Ballinlanna	26 10 0	15 15 0			
	Jerry Ryan		18 9 0	10 15 0			
	John Maher		17 18 6	11 17 0			
	Edmond Toohill		26 11 0	17 12 0			
	Edm. Jas. Toohill		28 7 0	18 18 0			
	Edm. Pat Toohill		8 18 0	6 12 0			
	Denis Sullivan		8 14 0	5 5 0			
	William Keniry		18 15 0	10 16 0			
	Redmond M'Grath		10 10 0	6 0 0			
	Daniel Sullivan		17 11 6	10 16 0			
	Patrick Quinlan		18 2 6	10 0 0			
	Richard Rea		21 2 7	12 15 0			
	James Noonan		19 19 11	5 1 4			
	Ellen Condon		17 16 0	13 10 0			
	Michael M'Namara		16 12 0	10 17 6			
	James Dineen		16 2 0	12 7 6			
	William Noonan		15 14 0	10 8 0			
	*Edmond Courtney	Ballinrush	11 2 0	11 4 0			Voter not traced.
	*John Courtney		11 4 0	10 4 0	Oct. 29, 1832	10	Tenant registered.
	*Richard Rice	Monadrissane	26 8 0	12 13 0	Sept. 17, 1839	10	Tenant registered.
	Do.		33 0 0	25 12 6			
	John Foley		16 8 0	9 7 6			
	*L. Corkan		24 18 5	84 0 0	Sept. 17, 1839	50	Tenant registered.
	Do.		17 6 0	15 0 0			
	Do.		31 17 0	23 0 0			
	Con Donovan	Graigue	11 10 0	10 13 0			
	Edward Condon		21 10 0	12 7 0			
	Edward M'Namara		7 4 0	4 12 0			
	E. Magner		7 10 0	3 4 9			
	James Harnett		14 4 0	7 4 0			
	Margaret Sullivan		10 13 0	5 4 0			
	Michael O'Brien		60 8 4	36 0 0			
	Frederick Pragnill	Graigue	38 0 0	25 0 0			
	John Pierce	Glanseskin	100 0 0	86 6 0			
	Pat Condon		12 0 0	7 10 0			
	John Daily		23 9 6	15 0 0			
	John Maher		51 0 0	34 2 0			
	James Maher		51 0 0				
	James Swain		22 10 0	11 5 0			
	Daniel Barrett		15 0 0	11 5 0			
	John Armour		10 0 0	5 0 0			
	Richard Andrews		15 0 0	13 2 6			
	James Maher	Ballinvoher	6 0 0	7 13 0			
	George Leckey		10 15 6	10 2 0			
	Michael O'Brien		5 10 0	3 4 0			
	John Ceasy		7 2 0	4 8 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

9. KILWORTH ELECTORAL DIVISION—*concluded.* 10. MITCHELSTOWN ELECTORAL DIVISION.

	Names of Occupiers according to Rate-book.	Situation.	Rent.	Net Value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	Observations.
			£ s. d.	£ s. d.		£	
9. KILWORTH ELECTORAL DIVISION—*concluded.*	David Flanagan		31 7 8	28 16 0			
	William O'Brien		7 19 6	5 0 0			
	John Mullumpy		8 16 0	5 0 0			
	John Ceasy		46 11 1	36 14 0			
	Robert Baley	Ballyhendon	5 19 6	7 4 0			
	Walter Joyce		16 9 11	15 0 0			
	Terence Joyce		21 8 6	20 0 0			
	William Sullivan		12 18 8	13 15 0			
	Eliza Curtin		53 6 0	40 15 0			
	James Croneen		27 4 8	21 12 6			
	John Callahan		12 12 4	8 11 6			
	Mr. Regan		11 4 9	9 15 0			
	Edmond Tobin		11 14 9	11 17 6			
	Pat Hanigan		23 10 0	18 0 0			
	Tim. Grady	Ballyhendon	12 0 0	6 6 0			
	Michael Murphy		16 9 4	18 4 0			
	Norry Barry		27 4 0	16 11 0			
	William Barry		20 7 4	16 11 0			
	John Barry		16 0 0	10 8 0			
	James Keating		80 16 6	51 7 6			
	Andy Sullivan		89 5 4	89 0 0			
	Lord Mountcashell		81 10 0	105 1 0			
	James Morrogh		230 0 0	225 5 0			
	Jerry Dunnegan		10 16 0	8 5 0			
	Henry Lane		15 0 0	9 17 6			
	Redmond Kealey		12 0 0	9 17 6			
	Mary Buckley	Killally	50 6 9	14 18 0			
	Pat Hanley		24 0 0	14 11 0			
	Mary Bruther		22 4 0	7 11 0			
	Alex. Haskins		59 9 2	29 8 0			
	Pat Bowen		20 0 0	21 4 0			
	Terence Brien		10 0 0	6 3 0			
	Daniel Keeffe	Ballincooher	6 10 0	6 15 0			
	William Coote		33 12 6	19 6 0			
	*Edmond Morony		5 13 6	20 7 0			Voter not traced.
	Florence Sullivan		31 0 0	10 14 0			
	John Roche		21 15 10	5 0 0			
	Mat. Dawson		9 10 0	5 8 0			
	Michael Russell		47 15 5	25 8 0			
	*William Norket	Kilworth	23 3 2	14 6 0	Sept. 17, 1839	50	Tenant registered.
	William Armour		31 0 0	22 15 0			
	William Armour		11 8 0	22 0 6			
	*Michael O'Brien		31 0 0	22 15 0	Jan. 16, 1840	50	Tenant registered.
	John Coote		20 0 0	17 5 0			
			3755 6 2	2986 1 1			
10. MITCHELSTOWN ELECTORAL DIVISION.	Pat. Roche	Forbeigh	6 0 0	7 15 0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Timothy Toomey	Pollardstown	5 10 0	3 16 0			
	Michael Toomy		5 15 0	3 3 0			
	Pat. Condon		13 6 0	11 0 0			
	*James Maher		37 0 0	31 0 0	Sept. 22, 1840	10	Tenant registered.
	*William Harrington	Skehcen	62 0 0	53 9 0	Dec. 30, 1832	10	Tenant registered.
	*Pat. Harrington		25 0 0	26 8 0	Oct. 31, 1832	10	Tenant registered.
	Thos. M. Harrington		15 0 0	10 2 0			
	David Walsh		6 0 0	7 2 0			
	Thos. W. Harrington		14 10 0	15 18 0			
	John Leahy		20 8 0	21 1 0			
	John Quin		16 0 0	11 10 0			
	Johanna Casey		11 0 0	7 18 0			
	*Edmund Rice	Ballynamona	30 0 0	26 6 0	Jan. 16, 1840	10	Tenant registered.
	Michael Condon		10 10 0	8 18 0			
	Pat. Condon		10 10 0	5 18 0			
	Nell Condon		10 10 0	5 18 0			
	*Thomas Mulcahy		21 0 0	19 4 0			Voter not traced.
	Daniel Mulcahy		16 0 0	14 16 0			
	*William Donovan	Curroughooe	9 0 0	10 15 0			Voter not traced.
	John Coughlan		10 0 0	11 10 0			
	Denis Donovan		7 8 8	9 8 0			
	Pat. Donovan		16 5 0	16 0 0			
	James O'Brien		13 12 0	14 4 0			
	Pat. O'Brien		13 12 0	14 4 0			
	Michael Murphy		20 0 0	16 4 0			
	*James Moher		14 0 0	16 10 0			Voter not traced.
	*Michael Moher		23 0 0	28 6 0			Voter not traced.
	William Moher		20 0 0	26 16 0			
	*Maurice Casey	Penknakilla, or Parknavilla	16 16 0	15 5 0	Nov. 1, 1836	10	Tenant registered.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

10. MITCHELSTOWN ELECTORAL DIVISION—*concluded.*

	Number of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
10. MITCHELSTOWN ELECTORAL DIVISION—*concluded.*	*Thomas Casey		16 16 0	15 5 0			Voter not traced.
	*Henry Bailly	Ardglare	20 0 0	19 0 0			Voter not traced.
	*William Bailly		42 0 0	33 18 0	Nov. 1, 1832	10	Tenant registered.
	*Michael Bailey		32 0 0	37 0 0			Voter not traced.
	*John Kennedy		9 0 0	9 2 0			Voter not traced.
	*Philip Keily	Kildrum	24 0 0	19 4 0	Jan. 1, 1836	10	Tenant registered.
	*Thomas Casey		22 0 0	24 10 0	Jan. 1, 1836	10	Tenant registered.
	Robert Hayes		40 0 0	32 0 0			
	John Denahan		26 0 0	19 5 0			
	*John Molan	Garrylich	46 0 0	33 8 0	Nov. 7, 1832	10	Tenant registered.
	Pat. Mahony		8 0 0	6 5 0			
	Michael Mullins		8 0 0	6 5 0			
	Pat. Conners		45 0 0	41 1 0			
	Thomas Londergan	Ballynabrink	28 0 0	22 0 0			
	Thomas Bailey		26 0 0	25 8 0			
	William Casey		64 0 0	43 0 0			
	James Maher		79 0 0	46 10 0			
	James Mannix		15 0 0	10 16 0			
	Luke Mannix		15 0 0	10 16 0			
	*Joseph Condon	Cunacunna	26 16 0	17 12 0	Oct. 29, 1832	10	Tenant registered.
	William Sampson		19 0 0	20 17 6			
	John Glavin		14 0 0	12 16 6			
	Morgan O'Brien		11 14 0	13 14 0			
	*William Rorke		72 16 0	58 0 0	Jan. 16, 1840	10	Tenant registered.
	Michael Condon		18 0 0	15 0 0			
	Thomas Walsh		26 0 0	20 1 0			
	*Pat. Finn	Cooleregan	31 0 0	24 14 0	Oct. 31, 1832	10	Tenant registered.
	Michael O'Donnell		7 0 0	8 8 0			
	Morgan O'Brien		15 10 0	18 14 0			
	David Clancy		11 10 0	11 4 0			
	*Tim. Luddy	Coolerigane	57 0 0	53 10 0	Jan. 1, 1836	10	Tenant registered.
	Michael Noonan		37 0 0	24 3 0			
	*John Noonan	Coolerigane	37 0 0	36 0 0	Nov. 7, 1832	10	Tenant registered.
	*James Dunlea		42 0 0	33 15 0	Nov. 21, 1832	10	Tenant registered.
	Edmund Hanahan		40 0 0	31 18 0			
	Tim. Hanahan	Gunane	16 0 0	25 0 0			
	Terry Hannahan		16 0 0	25 0 0			
	*Owen Casey		40 0 0	45 1 0	Jan. 1, 1840	10	Tenant registered.—Voter's Name, William—Clerk of Peace's list.
	Daniel Casey		26 0 0	25 1 0			
	*Michael Casey		26 0 0	25 15 0	Nov. 2, 1832	10	Tenant registered.
	*William Casey		26 0 0	23 0 0	Jan. 1, 1836	10	Tenant registered.
	Richard Bailey	Gunane	76 2 0	75 18 0			
	*John Arnold		48 0 0	50 0 0	Jan. 15, 1840	20	Tenant registered.
	Michael Condon	Gurteenaboule	14 0 0	11 18 0			
	John Condon		11 0 0	8 11 0			
	Timothy Keiley		10 16 0	9 16 0			
	John Kelly		17 0 0	13 0 0			
	John Casey	Farrow	19 16 0	14 11 0			
	John Condon		17 0 0	11 17 0			
	John Cull		10 0 0	10 10 0			
	Michael O'Neill		16 0 0	14 12 0			
	Patt O'Neill		16 0 0	14 12 0			
	Owen Casey		12 0 0	8 8 0			
	Daniel Mahony		17 0 0	15 18 0			
	Roger Keily	Corrigane.	5 17 0	7 17 6			
	Thomas Molem		10 4 0	13 8 0			
	*Daniel Molem		24 0 0	31 0 0	Jan. 7, 1832	10	Tenant registered.
	William O'Brien		22 0 0	24 15 0			
	F. Lewis		30 14 0	26 4 0			
	*John Sheely		40 0 0	46 8 0	Nov. 1, 1836	10	Tenant registered.
	*John Hylan		22 14 0	26 9 0	Oct. 31, 1839	10	Tenant registered.
	John Hylan, jun.		22 0 0	26 2 0			
	John Griffin		21 0 0	21 18 0			
	John Carey		7 0 0	9 7 0			
	John O'Donnell		15 0 0	13 1 0			
	Thomas Condon	Garryleigh	33 0 0	23 14 0			
	Andrew Molan		33 0 0	23 14 0			
	James Clancy		10 2 0	11 10 0			
	William Casey	Coolnanave	28 14 0	20 2 0			
	John Roche	Ballinvallin	16 0 0	9 7 6			
	Daniel Foohy	Stag Park	15 10 0	10 16 0			
	James O'Donnell	Clounlough	38 0 0	34 15 0			
	David Mahony	Loughagown	10 16 0	6 3 3			
	Patt M'Cormac		20 0 0	14 10 0			
	Maurice Sullivan		22 0 0	16 10 0			
	Betty Sullivan		6 0 0	4 6 0			
	John O'Brien	Brigown	14 0 0	7 10 0			
			2433 19 8	2182 19 3			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

11. MARSHALSTOWN, 12. KILDORRERY, 13. TEMPLEMOLOGGA, and 14. FARRIHY ELECTORAL DIVISIONS.

	Names of Occupiers, according to Rate-book.	Situation.	Rent. £	s.	d.	Net value according to Rate-book. £	s.	d.	Date of Registries.	Value according to Clerk of Peace's List. £	Observations.
11. Marshalstown Electoral Division.	Michael Donaghue	Derrylahan	33	0	0	18	0	0			See Observations at commencement of Ardnageehy Electoral Division, *ante*.
	James Hennessy	Gurtroe	34	0	0	28	11	0			
	James Donovan		14	0	0	11	14	0			
	Robin Sullivan		12	0	0	15	4	0			
	Nancy Sullivan		12	0	0	15	4	0			
	*Michael Doherty	Marshallstown	112	0	0	113	4	0	Oct. 30, 1832	10	Tenant registered.
	*Willam Ford		27	0	0	18	0	0	Jan. 17, 1840	10	Tenant registered.
	John O'Donnell		32	0	0	23	12	6			
	Thomas Luddy		14	10	0	12	16	0			
	*Tim Casey		18	0	0	16	3	0	Jan. 15, 1840	10	Tenant registered.
	John Casey	Marshallstown	12	0	0	10	8	0			
	Michael Casey		12	0	0	12	12	0			
	Terence O'Donnell		16	0	0	14	8	0			
	*Thomas Luddy	Corraguren	42	0	0	35	10	0			Voter not traced.
	Thomas Ronan		20	0	0	16	0	0			
	John Casey		7	0	0	5	0	0			
	Michael Casey		8	18	0	8	6	6			
	*James Hennessy		16	0	0	14	5	0	Oct. 30, 1832	10	Tenant registered.
	*John Casey		16	0	0	14	2	6	Jan. 15, 1840	10	Tenant registered.
	Michael Fox		16	0	0	14	17	6			
	*James Fox		16	0	0	14	17	6	Jan. 15, 1840	10	Tenant registered.
	William Neville		7	10	0	11	4	0			
	*William Bermingham		7	10	0	11	4	0	Oct. 29, 1832	10	Tenant registered.
	Tim Carthy		11	8	0	6	13	0			
	David Lee		12	0	0	9	18	0			
	John Lyons	Killee	48	0	0	28	4	0			
	James Condon		32	0	0	24	0	0			
	William Fitzgerald		51	0	0	33	4	0			
	Catherine Lyons	Ballyarthur	20	0	0	22	5	0			
	Dan Harrington		15	15	0	16	16	0			
	John Lewis		18	0	0	17	4	0			
	Daniel Murphy		8	0	0	10	0	0			
	John Lane		15	0	0	17	8	0			
	Johana Clifford	Gurteenatarive	21	0	0	27	10	0			
	*William Clifford		21	0	0	27	18	0	Oct. 29, 1832	10	Tenant registered.
	*John Corbett		6	0	0	11	18	0	Jan. 15, 1840	10	Tenant registered,
	*William Lyons		10	0	0	10	18	0			Voter not traced.
	James Lyons		10	0	0	10	18	0			
	*John O'Brien		45	0	0	50	0	0	Jan. 16, 1840	10	Tenant registered.
	*Pat O'Brien	Kilacling	42	0	0	49	2	0	Sept. 21, 1840	10	Tenant registered.
	Norry Ahern		34	0	0	20	18	0			
	James Dore	Knockagarry	32	10	0	20	18	0			
	James M'Grath		19	0	0	11	10	0			
	William Regan		42	0	0	30	0	0			
	John Dunne		20	0	0	17	4	0			
	James Sheehy		20	0	0	13	0	0			
	Thomas Molan		32	0	0	17	14	0			
	John Foley		14	0	0	9	15	6			
	Pat Foley		14	0	0	8	17	0			
	David Hennessy		24	0	0	16	0	0			
			1143	1	0	994	15	6			
12. Kildorrery.	John Walsh	Clashaganine	23	0	0	14	8	0			See Observations at commencement of Ardnageehy Electoral Division, *ante*.
	*William Drake	Old Castletown	41	18	0	11	15	0			
			64	18	0	26	3	0			
13. Templemologga.	John Clancy	Aharcross	142	0	0	112	10	0	Nov. 1, 1836	10	Ibid.
14. Farrihy E. Division.	Margaret Hanlon	Farrahy	32	0	0	24	10	0			Ibid.
	Michael Regan		23	0	0	24	16	0			
	Pat Linahan		37	0	0	30	8	0			
	James Ahern		75	0	0	85	0	0			
	Norry Dwyer		19	0	0	18	6	3			
	Denis Sheelan		22	0	0	15	5	0			
	Tim Sullivan		48	0	11	44	10	0			
	George Hemaissy		44	0	0	37	10	0			
	Thomas Hanlon		17	17	0	19	0	0			
	James Kating	Ballinguirooe	15	0	0	11	5	0			
	Owen Murphy		14	0	0	8	11	0			
	Pat Walsh	Ballyshanock	14	0	0	12	10	0			

COMPARISON of Rent with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

14. FARRIHY ELECTORAL DIVISION—*concluded.* 15. GLANWORTH ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent. £	s.	d.	Net value according to Rate-book. £	s.	d.	Date of Reg'stries.	Value according to Clerk of Peace's list. £	Observations.
	James Hennissy		24	0	0	19	10	0			
	John Duane		7	0	0	5	12	0			
	*Pat Hannan		40	0	0	50	0	0			Voter not traced.
	John Kennedy	Madstown	30	0	0	22	19	0			
	John Meade		21	0	0	17	2	0			
	James Meade		21	0	0	17	2	0			
			503	17	11	463	16	0			
	William Miles, jun.	Caherdrenna	39	0	0	38	8	0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Michael Miles		26	0	0	22	2	0			
	John Byran		36	0	0	24	4	0			
	William Conroy		41	0	0	33	1	0			
	William Conroy		40	0	0	8	8	0			
	David O'Brien		29	1	0	19	19	0			
	*Robert Bulman	Ballynacabara	20	0	0	26	0	0	Nov. 2, 1832	10	Tenant registered.
	John Houralim	Corroghnebeg	33	0	0	23	0	0			
	Denis Halaran		27	0	0	18	14	0			
	James Halaran		28	0	0	20	16	0			
	Denis Dawley		21	0	0	13	15	0			
	Denis Dawley		30	0	0	18	0	0			
	*John Burke	Curraheenmore	100	0	0	97	4	0			Voter not traced.
	*Edmond Burke		100	0	0	97	0	0	Nov. 2, 1832	10	Tenant registered.
	Daniel Sheehan	Rock Abbey	30	0	0	26	12	0			
	John Gallaher	Bohararash	35	0	0	32	0	0	Oct. 30, 1832	10	Tenant registered.
	James Foohey	do	26	0	0	18	10	6			
	William Browne	String	19	16	0	15	15	0			
	Catherine Barry	Ballanamona	28	0	0	23	0	0			
	James Barry		28	0	0	34	16	0			
	David Barry		28	0	0	34	16	0			
	William Dooling		17	0	0	14	8	0			
	John Dooling		17	0	0	14	8	0			
	Andrew Dutt		12	0	0	10	16	0			
	Pat Howard		44	0	0	26	12	0			
	Bryan Ahern		190	0	0	181	2	0			
	John Farrell	Ballinagoul	34	5	0	36	4	6			
	Edmond Bryan		74	5	0	57	10	0			
	Richard Farrell		32	0	0	24	0	0			
	Pat Conroy		37	0	0	27	13	0			
	John Conroy		43	0	0	34	12	0			
	David M'Namara		43	0	0	34	14	0			
	Tim Whelan		18	0	0	11	18	0			
	*Rev. D. Brinkley	Townl. of Glanworth	71	0	0	77	5	0			Voter not traced.
	Rev. D. Brinkley		24	0	0	21	17	0			
	Andrew Stackpool		17	0	0	16	0	0			
	Pat Wilson		8	0	0	6	8	0			
	Catherine Smith		18	0	0	12	16	0			
	Peter Glasier	Moneen	105	0	0	103	12	0			
	*David Foley	Ballinaraba	22	0	0	20	14	0			Voter not traced.
	James Malone		13	10	0	12	0	0			
	Pat Malone		13	10	0	12	0	0			
	Denis Dawley	Curbally	7	15	0	6	16	0			
	Edmond Geary	do	7	15	0	6	16	0			
	Denis Kalehar	Manning	12	15	0	12	15	0			
	Mary Kalehar		12	15	0	12	15	0			
	Con Kalehar		52	17	0	54	0	0			
	James Kalehar		19	0	0	18	8	0			
	James Kalehar, jun.		9	9	0	8	12	6			
	Anthony Roche		13	7	0	11	11	0			
	John Roche		13	7	0	6	11	0			
	John Kalehar		28	0	0	24	3	0			
	Betty M'Donnell		12	0	0	11	11	0			
	Pat Roche		17	0	0	16	0	0			
	Tim Noonan		30	0	0	34	0	0			
	James Motley	Ballyclough	82	0	0	71	6	0			
	*Pat Motley		37	0	0	27	15	0			Voter not traced.
	John Leonard	Ballanoe	54	0	0	46	0	0			
	Michael Leonard		56	0	0	44	0	0	Jan. 1, 1841	10	Tenant registered.
	*William Foohey	Killea	59	0	0	55	10	0	Sept. 21, 1840	10	Tenant registered.
	*James Tobin		40	0	0	32	9	0			
	James Pine		16	0	0	12	0	0			
	*Thomas Tobin		12	12	0	11	14	0	Jan. 1, 1841	10	Tenant registered.
	Tady Noonan		12	12	0	11	14	0			
	Thomas M'Donnell		19	0	0	18	0	0			
	*Daniel Ceacey	Corraghagollo	11	0	0	14	0	0			Voter not traced.
	Tim Ceacey		25	0	0	15	15	0			
	Darby M'Donnell		6	0	0	7	3	0			
	Con Daley		33	0	0	18	15	0			
	Nelly Long	Gurthnafane	14	2	0	8	8	0			
	David O'Brien		32	0	0	24	13	0			
	*Eugene Byrne		43	0	0	27	2	0	April 2, 1838	50	Tenant registered.

15. GLANWORTH ELECTORAL DIVISION.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

15. GLANWORTH ELECTORAL DIVISION—*continued.*

	Names of Occupiers, according to Rate-book.	Situation.	Rent.			Net value according to Rate-book.			Date of Registries.	Value according to Clerk of Peace's List.	Observations.
			£	s.	d.	£	s.	d.		£	
15. GLANWORTH ELECTORAL DIVISION—*continued.*	David O'Brien	Gurthnafane	52	0	0	38	18	0			
	David O'Brien, jun.		43	0	0	23	2	0			
	James Barry	Ram Close	23	2	0	21	12	0			
	Thomas Collins	Curbally	49	0	0	40	16	0			
	William Murphy		98	0	0	75	18	0			
	William Pigot	Upper Sandville	60	0	0	51	14	0			
	Daniel Gollaher	Ballinamangra	34	0	0	40	1	0			
	Denis Toomy		42	0	0	33	0	0			
	Mary Gollaher		77	18	0	68	0	0			
	David Foley		67	0	0	57	10	0			
	Robert Hayes	Upper Carribally	50	0	0	39	18	0			
	Robert Hayes		50	0	0	39	18	0			
	Henry Fitzgibbon		90	0	0	66	4	0			
	William Reynolds		18	0	0	12	10	0			
	Richard Daley		48	0	0	38	0	0			
	John Quinlan		35	14	0	29	14	0			
	Ellen Fitzgibbon		110	0	0	105	0	0			
	Edmond Maher	Stubble Cloce	33	12	0	31	5	0			
	Thomas Stackpool	Corn Hill	48	0	0	40	9	0			
	John Ray		30	0	0	25	8	0			
	George Ryal		44	0	0	44	0	0			
	Luke Keeffe		49	0	0	41	2	0			
	John Halloran		36	0	0	27	10	0			
	James Barry	Ballanahon Morrar	19	7	0	16	10	0			
	Michael Barry		27	0	0	24	0	0			
	Daniel Murphy		22	0	0	16	9	6			
	William Murphy		26	0	0	18	7	0			
	John Daley		25	5	0	21	17	0			
	Con Daley		25	5	0	21	17	0			
	Edmond Condon	Ballanahon Spine	15	7	0	12	12	0			
	Thomas Condon		30	14	0	21	0	0			
	John Keeffe		12	0	0	9	4	0			
	Michael Keeffe		15	0	0	12	0	0			
	*James Pine	Ballyvomuck	37	16	0	27	6	0	Jan. 4, 1840	10	Tenant registered.
	Tady Noonan	Killea	12	12	0	11	14	0			
	Thomas Tobin		12	12	0	11	14	0			
	Thomas M'Donald		19	0	0	18	8	0			
	Tim Linihan	Curraghgolla	6	8	0	4	16	0			
	Daniel Casey		11	0	0	14	0	0			
	Tom Casey		25	0	0	15	15	0			
	John Mc		6	0	0	7	3	0			
	Cornelius Daley		33	0	0	18	15	0			
	Nelly Long	Gurtnafana	14	2	0	8	8	0			
	David O'Brien		43	0	0	23	2	0			
	Eugene Byrne		43	0	0	27	2	0			
	*John Williams		34	14	0	31	0	0	Nov. 7, 1832	10	Tenant registered.
	William Myles		39	0	0	30	0	0			
	*David O'Brien, jun.		52	0	0	38	8	0			Voter not traced.
	Davies O'Brien		43	0	0	23	2	0			
	*William Whibbs	Caherdring	36	0	0	24	4	0	Nov. 2, 1832	10	Tenant registered.
	*William Connery		41	0	0	33	1	0	Nov. 2, 1832	10	Tenant registered.
	William Connery		10	0	0	8	8	0			
	Darby Magrath		24	9	0	19	19	0			
	*Robert A. Bullman		20	0	0	26	0	0	Nov. 2, 1832	10	Tenant registered.
	John Hourahan	Currakoobeg	33	0	0	23	0	0			
	Denis Halloran		27	0	0	18	14	0			
	James Halloran		28	0	0	20	14	0			
	Denis Dooly		21	0	0	13	15	0			
	Denis Dooly		30	0	0	18	0	0			
	*John Bourke	Currahoomore	100	0	0	97	14	0			Voter not traced.
	*Edmund Bourke		100	0	0	97	0	0	Nov. 2, 1832	10	Tenant registered.
	Daniel Sheehan	Rockabbey	30	0	0	26	12	0			
	Widow Stackpool	Do	6	0	0	3	0	0			
	*John Gallaher		35	0	0	30	0	0	Nov. 1, 1832	10	Tenant registered.
	William Gallaher	Do	26	0	0	18	19	6			
	Rev. S. Murphy		12	11	10	73	7	0			
	James Barry	Ram's Close	23	2	0	21	12	0			
	*Thomas Barry	Clontilty	47	15	0	59	5	0	Oct. 29, 1832	10	Tenant registered.
	Edmund Gallaher		42	0	0	42	0	0			
	Michael Holahan	Ballyligan	13	14	0	17	2	0			
	William Browne	String	19	16	0	14	0	0			
	Catherine Mahony	Ballynamona	28	0	0	23	0	0			
	William Dowling		17	0	0	14	8	0			
	John Dennehy		17	0	0	14	8	0			
	Andy Dowling		12	0	0	10	16	0			
	Richard Nagle		5	10	0	4	10	0			
	T. and T. Howard		44	0	0	26	12	0			
	*Brien Ahern		190	0	0	181	2	0	Oct. 30, 1832	10	Tenant registered.
	John Farrell	Kilmagowl	43	5	0	36	4	6			
	Edmund Byrne		74	5	0	57	10	0			
	Richard Farrell		32	0	0	24	0	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

15. GLANWORTH ELECTORAL DIVISION—*concluded.* 16. KILGULLANE ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's list.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
	Edward Cremins		37 0 0	27 13 0			
	John Connery		43 0 0	34 12 0			
	David M'Namara		43 0 0	34 14 0			
	Tady Whelan		18 0 0	11 18 0			
	Thomas Barry	Clountenty	47 5 0	59 5 0			
	Edmond Gollehar		42 0 0	35 0 0			
			5664 13 10	4850 9 6			
16. KILGULLANE ELECTORAL DIVISION.	Peggy O'Meara	Ballykenly	198 0 0	175 4 0			See Observations at commencement of Ardnageehy Electoral Division, *ante*.
	James Whelan	Ballintotesig	108 0 0	120 0 0			
	*Cornelius O'Brien	Kilenamoren	40 0 0	38 8 0			
	*Mat Coughlan		54 0 0	57 10 0			Voter not traced.
	William Sullivan		20 0 0	28 8 0			Voter not traced.
	*James Bourke		28 10 0	31 18 0			Voter not traced.
	Pat O'Brien		19 0 0	19 19 0			
	Pat Burke		15 15 0	16 0 0			
	Michael Drislan		8 0 0	8 18 6			
	James Barry		10 0 0	9 7 0			
	William Courtney		18 0 0	20 0 0			
	Pat Sheehan		60 0 0	75 12 0			
	*Connor Sheehan		58 0 0	63 16 0			Voter not traced.
	James Sheehan		8 0 0	10 0 0			
	*Pat. Hennissy	Lislich	33 0 0	31 0 0	Nov. 1, 1836	10	Tenant registered.
	*Pat. Hennissy jun.		62 10 0	83 4 0	Nov. 1, 1836	10	Tenant registered.
	*M. Hennissy		24 0 0	30 2 0	Nov. 1, 1836	10	Tenant registered.
	Thomas Hennissy	Nutgrove	68 0 0	51 5 0			
	William Sheehan		64 0 0	50 15 0			
	Pat. Hennissy		45 0 0	31 4 0			
	Robert Keeffe		43 10 0	32 4 0			
	Peggy Keeffe		14 0 0	11 10 0			
	Thomas Leonard		58 0 0	42 18 0			
	David Casey	Cloghlefon	7 16 0	6 6 0			
	James Casey		14 10 0	11 14 0			
	*John Casey		21 0 0	19 0 0	Nov. 1, 1836	10	Tenant registered.
	*Thomas Tobin		54 16 0	53 0 0	Nov. 7, 1832	20	Tenant registered.
	*David Tobin		56 0 0	61 0 0	Nov. 7, 1832	20	Tenant registered.
	John Keleher		27 0 0	27 0 0			
	Tim Keleher		18 6 0	17 2 0			
	John Murphy		32 0 0	34 0 0			
	Pat. Mahony	Kiltrislane	38 0 0	38 1 0			
	John Casey	,,	7 0 0	6 10 0			
	Thomas Sullivan		18 0 0	10 7 0			
	Frank Roche		14 0 0	11 4 0			
	Darby Hayes		10 8 0	10 10 0			
	John Mahony		16 0 0	11 8 0			
	Garrett Roche		9 13 4	9 10 0			
	Betty Casheen		10 0 0	8 9 0			
	Catherine Ahern	Dromlick	41 10 0	33 1 6			
	Samuel Johnson	Place not stated.	13 13 0	8 12 6			
	*William Fogarty	,,	90 0 0	69 15 0	Sept. 20, 1838	10	Tenant registered.
	James O'Brien	Kilgullane	120 0 0	125 12 0			
	*Richard O'Brien		80 0 0	110 0 0	Sept. 17, 1839	20	Tenant registered.
	Tim. Corbett	Johnstown	6 0 0	3 4 0			
	William Johnson		28 0 0	27 18 0			
	Robin Johnson		42 0 0	37 18 0			
	Edward Flaherty		10 0 0	8 0 0			
	Daniel Murphy	Corroghbaun	16 8 0	10 0 0			
	Thomas Lyons		18 0 0	16 0 0			
	Pat Lyons		18 0 0	16 0 0			
	Pat Blake		38 0 0	34 16 0			
	Pat Casey		22 0 0	20 8 0			
	John Casey		32 15	33 2 0			
	T. Fitzgerald		22 0 0	25 19 0			
	William Fitzgerald	Flimingstown	14 10 0	15 6 0			
	Thomas Ahern		30 16 0	43 12 0			
	Mary Ahern		7 16 0	10 0 0			
	John Roche		46 10 0	49 12 0			
	Michael O'Brien		24 0 0	28 7 0			
	John Mahony		36 0 0	29 14 0			
	Martin Connery	Kilnadroo	36 0 0	29 14 0			
	Denis Hayes	Do.	90 0 0	80 0 0			
	Daniel Durphy		32 0 0	34 0 0			
	*Pat Rea	Cloghafon	52 0 0	74 0 0	Nov. 1, 1836	10	Tenant registered.
	*John Condon		30 8 0	42 15 0	Jan. 16, 1840	10	Tenant registered.
	*David Minahan		6 0 0	5 0 0	Oct. 29, 1832	10	Tenant registered.
	William Condon		75 0 0	63 10 0			Not traced.
	*James Geran		41 0 0	72 0 0			
	*Michael Cahill		8 18 0	9 0 0	April 1, 1837	50	Tenant registered.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

16. KILGULLANE ELECTORAL DIVISION—*concluded.* 17. CASTLETOWNROCHE ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent. £	s.	d.	Net value according to Rate-book. £	s.	d.	Date of Registries.	Value according to Clerk of Peace's List. £	Observations.
	Pat Cahill	Carriganelick	8	18	0	9	9	0			
	John Casey		18	0	0	18	3	0			
	*Pat Dwyer		38	9	0	35	0	0	Oct. 30, 1832	10	
	*John Roche		9	17	4	17	0	0	Nov. 7, 1832	10	
	*William Roche	Ballykenmey	9	17	4	16	18	0	Jan. 16, 1840	10	
	*Thomas Casey	Do.	28	0	0	31	2	0			Voter not traced.
	Owen Daly		8	0	0	6	6	0			
	Tim Keleher		7	7	0	7	16	0			
			2669	1	0	2692	13	6			
	Henry Gould	Castletownroche	32	0	0	8	1	0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Robert Webb		14	0	0	4	0	0			
	*Robert Webb		23	0	0	18	0	0	April 1, 1836	10	Tenant registered.
	Thomas Keys		10	10	0	7	10	0			
	Patrick Clancy		71	0	0	142	8	0			
	Thomas Dwyer		150	0	0	190	0	0			
	John Smyth		40	0	0	43	8	0			
	Michael Roche		30	0	0	33	12	0			
	John O'Brien		6	18	6	8	8	0			
	Con O'Brien		19	6	0	23	2	0			
	James Maguire		6	0	0	6	0	0			
	David Lenehan		9	0	0	9	0	0			
	William Hunter		94	0	0	88	4	0			
	William Hunter		78	0	0	67	10	0			
	Robert Webb		54	0	0	64	1	0			
	John Traye		45	0	0	47	0	0			
	David Hunter		86	5	0	80	12	0			
	Tim Reynolds		25	0	0	22	16	0			
	Christopher Barry		72	0	0	60	18	0			
	John Dwyer		40	0	0	32	8	0			
	Henry Dwyer		18	0	0	16	16	0			
	Rev. M. T. Patrick		6	5	0	4	10	0			
	Thomas Dwyer		98	0	0	78	0	0			
	Mrs Smyth & Ahern		185	5	7	220	0	0			
	Mat Greaves	Stanakilligh	400	0	0	383	16	0			
	Michael Neil	Rathnacartin	52	0	0	39	0	0			
	Catherine Barry		21	0	0	18	14	0			
	Thomas Barry		21	0	0	18	14	0			
	Tim Leary		23	14	0	22	10	0			
	Richard Drake		76	0	0	73	16	0			
	John Leary		31	0	0	24	13	0			
	John Pyne	Ballinrellick	98	0	0	94	8	0			
	Dan M'Carty		12	0	0	11	10	0			
	Widow Byrne		25	5	0	22	19	0			
	John Nail		25	5	0	22	19	0			
	Richard Drake	Garrawacoll	23	0	0	23	8	0			
	Con Buckley		82	0	0	65	11	0			
	Thomas Dwyer	Ballyhemack & Ballytrasna	286	11	8	321	0	0			
	Mary Quirk		114	0	0	112	10	0			
	Charles Roche		178	14	6	148	8	0			
	Patt Keeffe	Ardcalliheen	218	0	0	200	0	0			
	Miss Howard		52	0	0	52	10	0			
	Edmond Roche	Ballinoher	67	10	0	61	7	0			
	Jerry Regan		11	0	0	8	11	0			
	John Whelan		40	0	0	37	16	0			
	Mary Lombard		120	0	0	90	8	0			
	James Lombard		24	0	0	17	12	0			
	Pat Cotter		39	0	0	40	10	0			
	John Maguire		8	4	0	6	16	0			
	Michael O'Brien		11	0	0	8	16	0			
	David Roche		34	0	0	39	19	0			
	Nicholas Hennessy		52	10	0	63	8	0			
	James Blake		21	0	0	25	15	0			
	David Nagle		15	4	0	8	17	0			
	William Furlong	Ballinaltabeg	138	0	0	115	0	0			
	Martin Blake		64	12	0	52	10	0			
	William Green	Scraroure	25	0	0	20	0	0			
	Larry Greene		25	12	0	28	0	0			
	Tom Greene		8	0	0	6	8	0			
	John Kelaher	Lisnagoorneen	44	0	0	37	10	0			
	John Roche		8	8	0	9	15	0			
	James Blake		24	0	0	19	0	0			
	Rubin Bullman		12	10	0	9	10	0			
	Bill Renolds		34	0	0	22	19	0			
	Patt Flynn	Ballydoyl	26	14	0	21	5	0			
	John Drislane		38	0	0	25	12	0			
	John Sullivan		7	0	0	5	4	0			
	*Pat O'Brien		47	0	0	49	12	0			Voter not traced.

17. CASTLETOWNROCHE ELECTORAL DIVISION.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

17. CASTLETOWNROCHE ELECTORAL DIVISION—*concluded.* 18. KILCUMMER ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.			Net value according to Rate-book.			Date of Registries.	Value according to Clerk of Peace's List.	Observations.
				s.	*d.*	£	*s.*	*d.*		£	
17. CASTLETOWNROCHE ELECTORAL DIVISION—*concluded.*	Bill Quirck	Ballydoyle	10	12	6	12	16	0			
	Dan Hulihee		62	0	0	39	6	6			
	John Herlhe		27	0	0	23	16	0			
	James Walsh		10	16	0	8	10	0			
	John Walsh		16	0	0	11	18	0			
	Alick Flynn		42	0	0	36	0	0			
	William Farrell		12	5	0	9	18	0			
	James Frazier		36	18	0	34	13	0			
	John Flynn		30	0	0	25	0	0			
	James Ray		49	0	0	42	0	0			
	John Frazer		25	6	0	31	4	0			
	Nell Flinn		57	0	0	50	0	0			
	Thomas Regan		16	0	0	7	10	0			
	John Walsh		8	15	2	7	10	0			
	James Walsh		47	2	0	34	0	0			
	Mark Quinlan		28	0	0	26	9	0			
	David Keeffe		28	0	0	26	9	0			
	Miss Oliver		10	0	0	9	15	0			
	John Flynn		7	10	0	4	16	0			
	Charles Furlong		106	0	0	94	14	0			
	Robert Webb	Ballygullihan	120	0	0	94	14	0			
	Robert Webb		55	0	0	77	0	0			
	James Roche		70	0	0	66	0	0			
	Maurice Troy	Loughgamnen	35	0	0	24	16	0			
	Thomas Troy		35	0	0	24	16	0			
	William Kenna		74	0	0	54	8	0			
	Denis Callahan		53	0	0	56	6	0			
	Pat Troy		43	0	0	37	8	0			
	Mrs. Hoar		17	17	6	19	10	0			
	Richard Callahan	Ballyadue	24	0	0	16	17	6			
	John Clerk		56	4	0	40	13	0			
	John Sullivan		8	0	0	5	12	6			
	David Kenna		34	0	0	22	10	0			
	John Patterson		60	6	0	60	0	0			
	William Butler		37	0	0	32	6	0			
	William Kenny		40	10	0	29	10	0			
	William Keating		19	0	0	16	3	0			
	*John Brien		180	16	0	190	0	0			Voter not traced.
	*Mat Collins	Parkacumena	30	0	0	39	12	0			Voter not traced.
	Bat Holahan		39	0	0	33	0	0			
			5571	1	11	5241	15	6			
18. KILCUMMER ELECTORAL DIVISION.	John Melegan	Kilcummer	12	12	0	9	0	0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	William Frazer		69	0	0	46	4	0			
	William Roche		40	0	0	32	10	0			
	Thomas Sullivan		20	0	0	13	12	0			
	Corney M'Donnell		27	0	0	17	17	0			
	Michael M'Donald		11	15	0	8	2	9			
	Daniel Foley		18	0	0	17	2	0			
	Patt Keeffe		7	2	2	6	12	3			
	*Henry Goold		32	16	0	84	13	0	Nov. 9, 1832	50	Tenant registered.
	Jerry M'Carthy		8	8	0	7	15	3			
	*Thomas Cook		77	6	0	65	5	0			Voter not traced.
	Thomas Devine		15	15	0	13	12	3			
	James Roche		30	0	0	43	18	0			
	Biddy Roche		21	0	0	24	18	0			
	Henry Connors		16	0	0	20	5	0			
	Edmond Connors		12	12	0	14	5	0			
	John Blake		45	0	0	57	8	0			
	John Keeffe		19	0	0	24	8	0			
	William Bulman		20	0	0	22	8	0			
	Dan Collins		21	5	0	28	16	0			
	John Sullivan		10	2	0	10	16	0			
	Michael Keeffe		7	7	0	7	16	0			
	Tom Hanlon		7	0	0	8	8	0			
	Dan Foley		18	14	0	22	8	0			
	John Mahony	Ballydague	32	0	0	18	1	0			
	William Quane		16	0	0	12	6	6			
	William Joyce		32	0	0	17	12	0			
	John Mahony		40	0	0	20	6	6			
	Mrs. Gibbons		56	0	0	52	4	0			
	Michael Noonan		75	12	0	64	5	0			
	Pat Magner	Ballydague	48	0	0	29	16	0			
	Daniel Connor		32	0	0	31	5	0			
	Edmond Kelly		12	0	0	6	7	6			
	Joseph Harford		60	0	0	44	0	0			
	Philip Lahy		14	0	0	11	14	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

18. KILCUMMER ELECTORAL DIVISION—*concluded.* 19. BALLYHOOLY ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent. £ s. d.	Net value according to Rate-book. £ s. d.	Date of Registries.	Value according to Clerk of Peace's List.	Observations.
18. Kilcummer Electoral Division—*concluded.*	Laurence Maguire	Glendunoglure	89 13 0	65 12 6			
	John Sullivan		5 9 0	3 13 6			
	William Wallace		16 0 0	6 12 0			
	James Maguire	Grange	27 10 0	18 3 0			
	Robert Maguire		29 10 0	17 2 0			
	John Hayes		20 0 0	16 19 0			
	James Keeffe		60 0 0	42 4 0			
	John Cahill		70 0 0	50 0 0			
	William Roberts		14 0 0	7 5 0			
	Larry Maguire		15 0 0	7 5 0			
	Pat. J. Barry		12 0 0	6 10 0			
	Tim Keily		44 0 0	47 6 0			
	Tom Haynes		6 0 0	4 10 0			
	Pat Collins	Bridgetown	70 0 0	49 5 0			
	Thomas Divine		70 0 0	60 10 0			
	John Clancy		55 0 0	98 0 0			
	Michael Roche		46 6 0	44 13 0			
	Pat Donovan		10 0 0	8 10 0			
	Kate Gorman		14 4 0	12 10 0			
	John Gorman		20 0 0	18 10 0			
	Dan. Walsh		42 0 0	42 2 0			
	John Walsh		19 0 0	20 8 0			
	Thomas Loyd		210 0 0	203 15 0			
	Edmond Gorman		64 0 0	54 12 0			
	John Smyth		25 4 0	24 0 0			
	Larry Flynn		50 0 0	47 3 0			
	Thomas Ahern		31 0 0	22 0 0			
	David Barry		17 10 0	13 10 0			
	Tom Barry		42 0 0	32 10 0			
	Peter Mansfield		18 0 0	11 13 0			
	Randel Roberts		40 0 0	90 0 0			
	Rev. Mr. Maguire		50 0 0	33 0 0			
	Thomas Dwyer		142 0 0	128 12 0			
	James Roche		10 0 0	18 0 0			
	John Furlong	Ballywater	37 6 8	32 4 0			
	John Neill		30 0 0	21 5 0			
	Jerry Quinlan		70 0 0	55 16 0			
	Thomas Blake		64 0 0	55 0 0			
	Garret Nagle		46 0 0	36 0 0			
	Arthur Roche		9 0 0	7 7 0			
	James Power		9 0 0	7 7 0			
	Arthur Keeffe		9 0 0	7 7 0			
	Arthur Horrigan		109 0 0	85 16 0			
	John Joyce	Wallstown	63 0 0	50 0 0			
	William Roche		71 0 0	56 0 0			
	Michael Gould		50 0 0	44 2 0			
	John Hannan		80 0 0	62 0 0			
	Edward Rice	Ballynacarriga	217 17 8	165 5 0			
	*Laurence Corban	Ballyderonn	30 0 0	60 5 0			Voter not traced.
	*Paulet Higgins		36 9 0	22 16 0			Voter not traced.
	Rev. Mr. Cotter		32 0 0	20 3 0			
	James Byrne		81 9 5	42 15 0			
	Rev. Mr. Newenham		14 10 0	79 15 0			
	Abbey Quirk		73 16 4	15 0 0			
	E. of Mountcashel		121 14 8	66 0 0			
	Abbey Quirk		19 4 0	8 2 0			
	Henry Dacy		120 0 0	82 10 0			
	Mary Coghlan		28 0 0	16 13 0			
	John Coghlan		12 0 0	6 15 0			
	Patrick Coghlan		20 0 0	19 19 0			
			3894 19 11	3368 4 0			
19. Ballyhooly Electoral Division.	John Coughlan	Ballanamadough	18 0 0	18 0 0			
	Edmond Collins		23 0 0	21 5 0			
	*John Mahony		17 10	10 14 0			Voter not traced.
	Tim Mahony		17 10 0	18 14 0			
	Pat Connell		13 10 0	14 8 0			
	John & T. Mahony	Ballymaclarence	14 0 0	11 10 0			
	Dan Coleman		22 0 0	17 0 0			
	Richard Lombard		30 0 0	22 0 0			
	Michael Roche		47 0 0	40 0 0			
	James Neal		32 10 0	27 10 0			
	*Bat Conell		38 0 0	28 6 0			Voter not traced.
	Denis Connell		56 0 0	49 16 0			
	William Connell		8 18 0	8 18 6			
	*David Connell	Ballanamadough	24 15 0	19 0 0			Voter not traced.
	Richard Abbott		24 15 0	56 2 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

19. BALLYHOOLY ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net Value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
		£ s. d.	£ s. d.		£	
William Cash		34 10 0	34 0 0			
Jerry Gooing	Ballymacallen	39 9 0	32 6 0			
*David Lombard	Inchnapallace	128 16 0	111 4 0			Voter not traced.
Maurice Roche		100 0 0	78 11 0			
Thomas Hakey		60 0 0	53 18 0			
*John Casey		72 0 0	66 6 0			Voter not traced.
Ulms Dunn		42 0 0	30 0 0			
Edmond Sullivan		20 9 0	17 11 0			
Mat Sullivan		5 5 0	4 11 0			
Daniel Neill		5 17 3	4 12 0			
Widow Murphy		21 0 0	21 12 0			
Edmond Murphy		21 0 0	21 12 0			
John Roche		21 0 0	31 10 0			
Maurice Roche		21 0 0	16 6 0			
John Callahan		13 0 0	10 1 6			
Richard Callahan		13 0 0	12 0 0			
*William Callahan		26 0 0	28 16 0	Oct. 23, 1832	10	Tenant registered.
*John Callaghan		26 0 0	25 12 0			Voter not traced.
Robert Barry		7 0 0	5 17 0			
Denis Bryan		7 0 0	5 17 0			
Bat Geany		7 0 0	5 17 0			
*Michael Lane	Lavalla	26 0 0	24 3 0			
William M'Donnell		36 0 0	25 13 6			
Johanna Smith	Killatery	61 16 11	46 1 0	April 13, 1840	10	Tenant registered.
*Con Foley		119 0 0	87 10 0	Jan. 17, 1840	10	Tenant registered.
*William Lombard		84 0 0	76 2 0	April 16, 1840	10	Tenant registered.
*Din Ceasy		63 0 0	69 0 0	Jan. 1, 1841	10	Tenant registered.
Peg Walsh		14 4 0	13 15 0			
Matt Sullivan	Townland of Ballyhooly	34 0 0	28 9 6			
John Barry		34 0 0	28 9 6			
Wm. John Neligan		80 0 0	59 10 0			
Henry Glasier		61 0 0	76 0 0			
Thomas Lane		63 0 0	61 10 0			
Jerry Connors		75 0 0	60 7 0			
Charles Furlong		109 0 0	109 8 0			
Redmond Barry		60 0 0	46 15 0			
Denis Kennedy		53 15 0	42 15 0			
Bat Barry		21 0 0	15 4 0			
Maurice Barry		21 0 0	15 4 0			
Arthur Hoolehan		6 2 6	4 13 6			
Tim Cuffe		8 11 0	6 8 0			
Pat Keeffe		26 0 0	18 16 0			
Richard Foohey		22 10 8	16 8 0			
Tim Fenning		22 10 0	17 8 6			
Pat Keeffe		44 11 0	37 16 0			
Richard Hennesy		20 17 0	17 7 0			
Thomas Jones		15 5 0	11 1 0			
E. and D. Murphy		98 0 0	87 10 0			
John Walsh		176 0 0	147 17 0			
J. and T. Murphy		56 10 0	45 0 0			
Tim M'Carthy		16 0 0	12 0 0			
Jerry Kennedy		54 0 0	43 17 0			
David Sheehan		41 0 0	35 0 0			
Con Ahern		41 0 0	42 0 0			
Richard Barry		27 0 0	21 17 0			
Thomas Foley		8 4 0	95 8 0			
Richard Balman	Bloomfield	12 0 0	8 9 0			
Thomas Higgins		6 0 0	3 13 6			
Michael Hagerty		40 0 0	25 10 0			
Michael O'Grady		8 0 0	7 3 6			
Robert Campon		13 0 0	8 15 0			
John Connell		50 0 0	19 16 0			
John Connell		30 0 0	16 5 0			
Jerry Donnally	Castlebla	21 0 0	9 7 0			
Lawrence Sheehan		21 0 0	9 18 0			
Pat Cahill		20 0 0	10 16 0			
John Cahill		20 0 0	10 16 0			
Thomas Altey		20 0 0	10 10 0			
John Horigan		20 0 0	10 10 0			
William Dunlay		20 0 0	10 10 0			
John Barrett		6 0 0	4 18 0			
John Cleary		15 0 0	12 16 0			
Catherine Danahy		15 0 0	12 0 0			
Tim Barry	Shanbally	12 0 0	4 16 0			
William Cahill		20 0 0	15 10 0			
William Stack		34 0 0	19 16 0			
Bat Leahy		20 0 0	11 17 0			
Philip Leahy		40 0 0	24 0 0			
Bat Donahoe		8 0 0	12 2 0			
Denis Hoolihan	Gurthroche	6 6 0	5 14 0			
Michael Ahern		7 4 0	6 12 0			

19. BALLYHOOLY ELECTORAL DIVISION—*continued.*

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

19. BALLYHOOLY ELECTORAL DIVISION—*continued.*

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
19. BALLYHOOLY ELECTORAL DIVISION—*continued.*	John Ahearn	Gurtroche	6 4 0	6 4 0			
	John Connars		8 11 0	5 4 0			
	Henry Hallis		10 13 0	5 15 0			
	Denis Carthy		14 12 0	10 8 0			
	Pat Conway		26 4 0	24 6 0			
	Thomas Conway		8 17 0	7 4 0			
	James and G. Walsh		6 9 0	9 12 0			
	Daniel Murphy		12 5 0	8 8 0			
	Pat and D. Flynn		48 0 0	59 17 0			
	Garret Healy		60 0 0	59 0 0			
	Thomas Duggan		41 17 0	24 3 0			
	Thomas Duggan		43 0 0	8 8 0			
	Darby Callahan		41 0 0	26 15 0			
	Thomas Sullivan	Knockroo	27 0 0	18 18 0			
	Thomas Barry		12 0 0	5 5 0			
	James Enright		8 0 0	3 0 0			
	Denis Holihan		10 0 0	6 0 0			
	William Gibbins	Millrate Townl.	40 0 0	25 0 0			
	Mrs. Campion		15 0 0	31 12 0			
	Miss Nagle		16 0 0	10 0 0			
	Miss Campion	Gurteen	50 0 0	120 0 0			
	William Connell		22 0 0	11 16 0			
	Willlam Connell		21 0 0	16 0 0			
	Pat Linehan	Lisheen	9 10 0	8 12 0			
	John Beecher		32 6 0	26 16 0			
	Pat Neligan		32 0 0	28 2 0			
	Michael Going		17 10 0	11 8 0			
	Robert Connors		63 0 0	28 2 0			
	Pat Jordan	Cappa	6 8 0	8 0 0			
	William Connell		15 0 0	17 9 0			
	Maurice Daly		12 0 0	8 0 0			
	Widow Connell		8 0 0	5 6 0			
	Pat M'Carty		9 10 0	8 6 0			
	*Laurence Geary		23 10 0	24 8 0			Voter not traced.
	Widow Going		13 0 0	15 16 0			
	*John Connell		30 0 0	39 0 0	Nov. 1, 1836	10	Tenant registered.
	David Gurdeen		10 10 0	5 10 0			
	John Lonergan		5 5 0	12 12 0			
	James Going		11 0 0	10 4 0			
	*Joseph Delany	Convaymore	119 16 0	115 14 0			
	David Fleming		42 0 0	29 14 0			Voter not traced.
	*William Delany		61 0 0	96 5 0			
	Pat Bulman		8 0 0	5 10 0			Voter not traced.
	Jerry Lyons		8 13 0	6 1 0			
	Garret Negal		9 4 0	6 4 0			
	John Murley		8 8 0	7 9 0			
	David Connors		7 7 0	6 6 0			
	Garret Nagle		8 8 0	9 7 0			
	William Delany		34 13 0	6 1 0			
	Michael Lenhan		87 0 0	73 15 0			
	William Howard		42 0 0	52 8 0			
	Rev. R. Seymour	Johnstown	109 10 0	86 16 0			
	Margaret Fenton		60 0 0	39 12 0			
	Thomas Ryal		46 0 0	40 0 0			
	Pat Crenin		30 10 0	34 12 0			
	Henry Smith		49 0 0	38 2 0			
	John Smith		62 0 0	49 16 0			
	Frank Foley		17 10 0	16 0 0			
	Con Foley		35 8 0	39 8 0			
	John Smith		15 0 0	15 8 0			
	James Long		47 10 0	40 0 0			
	William Leonard		26 0 0	20 0 0			
	Pat Keeffe		45 0 0	62 10 0			
	Thomas Keeffe		54 0 0	68 19 0			
	David Keeffe		20 0 0	31 0 0			
	Widow John Keeffe		20 0 0	31 0 0			
	Widow D. Keeffe		76 8 0	59 17 0			
	John Keeffe		17 0 0	12 8 0			
	Thomas Keeffe		16 10 0	17 0 0			
	Pat Lane		15 10 0	8 18 6			
	James Callahan		21 0 0	12 6 0			
	Tim Fenton		32 0 0	21 12 0			
	Edmond Clerk		10 10 0	5 19 0			
	John Clerk		21 0 0	13 12 0			
	James Culnane		10 10 0	9 7 0			
	John Fitzgerald		23 0 0	11 11 6			
	Thomas Butler		17 10 0	8 9 0			
	Edward Sweeny		8 8 0	4 16 0			
	Widow T. Fitzgerald		36 0 0	19 13 0			
	John Fenton		11 0 0	8 16 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

19. BALLYHOOLY ELECTORAL DIVISION—*concluded.* 20. KILLATTY ELECTORAL DIVISION.

	Names of Occupiers, according to Rate-book.	Situation.	Rent.			Net Value according to Rate-book.			Date of Registries	Value according to last Cancelled or Poor's List.	OBSERVATIONS.
			£	s.	d.	£	s.	d.		£	
19. BALLYHOOLY ELECTORAL DIVISION—*concluded.*	John Kilaher	Johnstown	11	0	0	5	12	0			
	John Leonard		15	0	0	12	0	0			
	William Megrath		20	0	0	16	16	0			
	Pat Barret		17	0	0	13	12	0			
	David Keeffe	Ferrinalasara	68	0	0	48	0	0			
	Michael Walsh		7	0	0	4	1	0			
	William Leamy		32	0	0	21	12	0			
	Pat Sweeny		28	8	0	19	5	0			
	James Sweeny		28	10	0	24	0	0			
	Pat Roche		17	2	0	13	5	0			
	Catherine Foley		72	0	0	58	8	0			
	John Han	Dunmahon	50	0	0	32	8	0			
	David Pigot		87	0	0	61	12	0			
	*Paul Hackpole		59	8	0	70	0	0	Nov. 1, 1832	10	Tenant registered.
	Daniel Geany		61	0	0	47	0	0			
	Pat Sheehan		40	0	0	28	16	0			
	David Rea		70	0	0	54	6	0			
	James Leonard		23	0	0	16	0	0			
	Edmond Foley		56	0	0	42	8	0			
	William Foley		56	0	0	44	4	0			
	Bill Dillon	Cubbage	20	0	0	18	8	0			
	John Donohoe		44	16	0	28	16	0			
	William Murphy		24	1	4	16	12	0			
	John Dillane		16	0	0	11	8	0			
	David Condon		35	0	0	25	14	0			
	William Pigot		46	0	0	39	0	0			
	Daniel Donohoe		59	2	0	45	0	0			
	James Sheehan		8	5	0	5	19	0			
	John Daley		14	0	0	10	8	0			
	Edmond Roche	Ballyguane	19	4	0	12	5	0			
	John Horne		26	8	0	18	4	0			
	John Roche		26	0	0	20	0	0			
	*Denis Kalehar		40	16	0	31	4	0	Nov. 1, 1836	20	Tenant registered.
	Mary Howe		78	0	0	52	12	0			
	Frank Foley		45	12	0	33	7	0			
	Rev. R. Cotter		10	0	0	7	10	0			
	Mrs. Murphy and Kelahar		31	0	0	22	5	0			
			6862	16	8	5553	9	0			
20. KILLATTY ELECTORAL DIVISION.	Thomas Barry	Knockaning	15	10	0	19	9	0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	*Bill Barry		30	0	0	34	10	0	Jan. 1, 1841	10	
	Eliza Walsh		32	0	0	32	4	0			
	James Callahan		20	0	0	10	18	0			
	Daniel Vaughen		7	4	0	1	4	0			
	Pat Keley		7	2	0	8	2	0			
	Thomas Callahan		8	0	0	7	4	0			
	*Edmond O'Keeffe		37	16	0	19	8	0	Nov. 9, 1832	10	Tenant registered.
	James Power		6	0	0	4	4	0			
	James Murphy		13	5	0	9	13	0			
	James Whealen	Mill Quarter	20	0	0	10	10	0			
	*John Kent	Coolroo	30	0	0	31	4	0	Nov. 13, 1832	10	Tenant registered.
	*James Sullivan		30	0	0	37	4	0	Sept. 21, 1840	10	Tenant registered.
	John Flynn	Koolmakee	37	0	0	16	16	0			
	Dick Cahil		14	9	0	9	9	0			
	James Myrick		7	0	0	4	14	0			
	Pat Kennedy		9	15	0	6	9	0			
	James Kaleen		17	3	4	6	15	0			
	Thomas Kahil		40	0	0	28	4	0			
	William Regan		13	10	0	7	14	0			
	John Dooley		8	8	0	3	14	0			
	John O'Brien		21	0	0	9	6	0			
	David Hanagan		18	0	0	8	0	0			
	Widow Murphy	Castlehyde	21	14	9	28	0	0			
	Mrs. Baylor		126	0	0	95	7	0			
	Michael Kelaher		31	0	0	28	5	0			
	David Cuningham	Graun of Grena	22	10	0	31	14	0			
	Pat Kalehar	Middle Grange	36	0	0	27	17	6			
	John Murphy		51	0	0	48	5	0			
	Michael Pigot		14	8	6	10	16	0			
	Thomas Ryan	Knocknagpole	30	0	0	19	0	0			
	Biddy Pigot		20	0	0	15	0	0			
	Maurice Pigot		25	0	0	26	5	0			
	Michael Power		5	12	0	4	0	0			
	Pat Power		17	0	0	8	12	6			
	Thomas Pigot		17	0	0	13	10	0			
	*Edmond Keeffe	Labically	85	0	0	72	0	0	Oct. 31, 1832	10	Tenant registered.
	John Keeffe		75	0	0	63	5	0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent not exceeding £5.—*continued.*

20. KILLATTY ELECTORAL DIVISION—*concluded.* 21. FERMOY ELECTORAL DIVISION.

	Name of Occupiers, according to Rate-book.	Situation.	Rent. £ s. d.	Net value according to Rate-book. £ s. d.	Date of Registries.	Value according to Clerk of Peace's List. £	Observations.
20. KILLATTY ELECTORAL DIVISION—*concluded.*	William Roche		93 0 0	81 15 0			
	James Power		26 0 0	20 11 0			
	James Hanrahan		33 10 0	25 10 0			
	Catherine Foley		18 0 0	11 0 0			
	Pat Nagle		32 0 0	27 18 0			
	Widow Curtin	Kingston Fields	18 0 0	30 0 0			
	*Henry Massey	North Cregg	100 0 0	115 10 0	Oct. 30, 1832	10	Tenant registered.
	Boyle Hyde		21 0 0	14 19 0			
	James Curtin		70 0 0	51 15 0			
	Jerry Lilis		6 0 0	2 0 0			
	Lane Hyde		10 0 0	4 0 0			
	James O'Neill		26 18 0	20 16 0			
	Michael Callahar		25 10 0	20 16 0			
	Wm. and M. Kiley		10 0 0	12 0 0			
	Con Foley		9 15 0	4 16 0			
	James Parker		98 0 0	71 10 0			
	*William Dunlea		37 0 0	29 18 0	Oct. 10, 1832	10	Tenant registered.
	*Michael Joyce	Clough	37 5 0	50 12 0	Sept. 17, 1839	10	Tenant registered.
	George Walsh		32 0 0	21 12 0			
	George Walsh		15 15 0	22 5 0			
	Martin Barry		30 0 0	24 3 0			
	William Dunlea		33 0 0	21 5 0			
	Michael Lenehan		6 14 0	15 4 0			
	William Loy		10 12 6	11 4 0			
	Edward Loy		10 12 6	9 12 0			
	Bat Connell		9 2 4	6 18 0			
	John Haughton		6 11 2	5 13 6			
	Con Connell		12 0 0	12 0 0			
	Darby Quinlan		6 0 0	4 16 0			
	Pat Toomy		8 0 0	4 10 0			
	William O'Brien		16 0 0	12 12 0			
	Thos. and B. Carthy		6 0 0	5 8 0			
	*David Connell.	Coolaneigh	20 0 0	19 7 0			Voter not traced.
	Michael Leonard		18 0 0	13 12 0			
	Maurice Connell		19 1 6	17 4 0			
	Patrick Barry		19 1 6	16 13 0			
	Edmond Roche		28 4 5	22 12 0			
	Pat Roche		15 18 0	14 0 0			
	John Walsh		19 0 0	13 13 0			
	Pat Neligan		6 0 0	10 16 0			
	Edmond Roche	Ballymacphilip	46 0 0	29 0 0			
	John Roche		46 0 0	20 0 0			
	Michael Roche		37 0 0	24 10 0			
	Pat Courtney		22 0 0	14 0 0			
	Mary Courtney		27 6 7	16 0 0			
	Michael Walsh		6 16 0	5 12 0			
	John Courtney		22 0 0	18 0 0			
	Thomas Abbott		21 0 0	15 0 0			
	George Abott		25 0 0	19 4 0			
	Con Connell		14 0 0	11 0 0			
	Tom Harington		29 0 0	17 12 0			
	James Coughlan		11 0 0	6 15 0			
	Daniel Hartnet		8 0 0	5 17 0			
	Tim Lenehan		7 10 0	4 16 0			
			2362 10 7	1926 3 6			
21. FERMOY ELECTORAL DIVISION.	Owen Sweeny	Strannall	5 10 0	2 10 0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Dick Nowlan		15 0 0	8 12 0			
	Thomas Dennehy		104 0 0	62 10 0			
	*Thomas Dennehy	Ballyvodeena	103 8 0	379 4 0			Voter not traced.
	James Barry		10 10 0	7 0 0			
	Pat. Dooly		6 0 0	1 16 0			
	William Roche		276 0 0	130 15 0			
	Thomas Dennehy		128 0 0	99 0 0			
	Richard Hennesy		52 0 0	39 0 0			
	Martin Healy	Carrepatrick	12 0 0	10 8 0			
	Martin Healy, jun.	Carrigatoortan	12 0 0	10 8 0			
	James Healy		12 0 0	10 8 0			
	Maurice Flahavan		12 0 0	10 8 0			
	Darby Healy		12 0 0	10 8 0			
	Martin Flahavan		12 0 0	10 8 0			
	Edmond Barry		28 0 0	16 10 0			
	Henry Smith		56 0 0	40 10 0			
	William Hennesy		25 0 0	20 2 6			
	John Hennesy		25 0 0	20 2 6			
	Pat. Halahan		62 10 0	47 10 0			
	*Owen Halahan		63 0 0	72 0 0			Voter not traced.
	*John Dunnehy	Ballinafana	144 0 0	125 4 0	Nov. 3, 1832	10	Tenant registered.
	*Tom. Ahern		60 0 0	39 0 0	Nov. 1, 1832	10	Tenant registered.

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

21. FERMOY ELECTORAL DIVISION—*continued.*

	Names of Occupiers, according to Rate-book.	Situation.	Rent. £ s. d.	Net value according to Rate-book. £ s. d.	Date of Registries.	Value according to Clerk of Peace's List. £	OBSERVATIONS.
21. FERMOY ELECTORAL DIVISION—*continued.*	*John Ahern		38 0 0	28 10 0	Nov. 1, 1832	10	Tenant registered.
	John Prin		94 0 0	56 6 0			
	William Prin		44 4 0	31 0 0			
	William Cahil		157 0 0	145 12 6			
	*William Connell		97 18 0	87 0 0			Voter not traced.
	John Moore	Clondelan	6 5 0	6 13 0			
	Longar Casey		13 4 0	11 0 0			
	Bat. Collins		28 0 0	18 6 0			
	Terry Coleman		30 0 0	25 0 0			
	John Sundregan		10 0 0	62 10 0			
	George B. Lukey		85 0 0	73 14 0			
	Peter Carey		21 0 0	11 15 0			
	William Corban		20 13 8	7 5 0			
	Patt Hennesy		63 0 0	51 0 0			
	Edward K. Carey		30 0 0	12 0 0			
	Pat Conners		21 0 0	17 0 0			
	John Lyons		12 0 0	10 0 0			
	James Foley		12 0 0	12 0 0			
	Edward Keeffe		54 12 0	42 17 6			
	Pat Murry	Carey's Ville	39 0 0	24 10 0			
	John Coleman	Garrynoe.	50 18 4	32 0 0			
	Con Coleman		24 12 0	15 10 0			
	*Langar Carey		13 16 0	8 5 0	Jan. 1, 1836	10	Tenant registered.
	Bat. Collins		65 4 4	39 0 0			
	Con. Coleman		18 18 0	7 14 0			
	Pat. Coleman		18 18 0	7 14 0			
	John Buchen	Knock	10 0 0	8 10 0			
	Pat. Buchen.		10 0 0	8 10 0			
	Denis Kennedy		40 0 0	24 6 0			
	Johanna Kent		68 0 0	73 16 0			
	Thomas Curtin		11 5 0	8 11 0			
	Bat. Curtin		11 5 0	8 11 0			
	Dan. Lane	Upper Crough	14 9 4	10 0 0			
	Michael Lane		14 9 4	10 0 0			
	Michael M'Donnell		21 12 0	14 7 0			
	Phillip Lane, sen.		22 0 5	13 15 0			
	Phillip Lane, jun,		16 10 6	17 17 0			
	Michael Roche		17 3 2	11 11 0			
	David Condon		5 10 0	4 12 6			
	James O'Brien		13 10 0	13 0 0			
	Edmond Flinn		13 7 7	11 10 0			
	*Michael Waters, sen.		29 0 0	24 12 0			Voter not traced.
	Michael Murray		22 10 0	20 2 6			
	Pat Waters		11 11 0	9 19 0			
	Richard Burk		29 15 0	23 18 0			
	John Kent		25 13 3	19 17 0			
	Edward Waters		18 0 0	16 15 0			
	John Sullivan	Lisnashough	24 10 0	27 12 0			
	David Reed	Ballynamona	263 1 6	187 1 6			
	*Arthur Buckley	Licklash	47 11 4	103 14 0	Sept. 17, 1839	50	Tenant registered.
	*David Reed		41 8 9	25 4 0			Voter not traced.
	*Connor Daly		13 8 0	93 18 0			
	Rev. I. Mockler		120 0 0	60 6 6			
	*Mathew Hendley		46 3 1	22 10 0	April 2, 1838	29	Tenant registered.
	Robert Baylee	Rathealy	18 0 0	19 10 0			
	Gregory Frazier		13 13 10	12 8 0			
	*James Ford	House in Patrick-street, Fermoy.	20 15 4	15 4 0	Jan. 1, 1836	20	Tenant registered.
	John Carey		32 18 0	14 7 0			
	David Barry	Gerogh	139 9 10	108 6 0			
	Edmond Barry		139 9 10	108 6 0			
	Redmond Kealy	Ballyarthen	201 19 0	170 6 0			
	*Robert Briscoe	Carrignagrohy	120 0 0	175 10 0			Voter not traced.
	*Samuel W. Perrott		63 0 0	110 4 0			Voter not traced.
	*William D. Barry		23 11 0	21 0 0	April 2, 1840	50	Tenant registered.
	Patrick Murley		12 0 0	7 0 0			
	James Ford		17 8 0	11 16 0			
	Thomas Murphy		25 10 0	19 5 0			
	Tim Murray		13 2 6	6 11 3			
	*Charles Connell		26 2 0	12 19 6			Voter not traced.
	Ben. Hutchinson		41 2 9	33 12 0			
	John Noonan		14 2 6	6 2 6			
	John Black		36 0 0	20 0 0			
	Rev. R. Quin		15 13 0	12 0 0			
	Ben. Hutchinson		17 12 0	13 0 0			
	Anthony Flanagan		36 12 0	9 10 0			
	John Fitzgerald		13 12 4	8 10 0			
	John O'Connell		12 12 0	5 10 0			
	Reprs. of B. Foohel		21 6 0	10 0 9			
	Robert Gardner	East Grange	10 0 0	10 0 0			
	John F. Flanagan	West Grange	92 0 0	142 0 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

21. FERMOY ELECTORAL DIVISION—*continued.*

Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	Observations.
		£ s. d.	£ s. d.		£	
John Baylor		18 10 7	18 0 0			
Con. Murphy	West Grange	48 0 0	51 5 0			
John O'Neill		64 0 0	51 19 0			
Maurice Walsh		14 10 0	15 0 6			
Thomas Ryan		26 0 0	20 4 0			
David Conningham		7 15 6	6 5 0			
Richard Walshe		26 0 0	21 18 6			
William Collis		136 5 0	125 0 0			
Thomas Perrott	Fermoy	46 3 1	32 0 0			
Thomas Perrott		84 0 0	70 0 0			
Thomas Perrott		62 0 0	38 10 0			
John Barry		26 1 0	18 2 6			
John Foley		12 4 0	8 5 0			
John Lysaght		64 18 0	72 10 0			
John Shanahan		63 10 0	12 19 0			
James Grubb		59 5 4	48 12 0			
Doctor Fahy		80 0 0	57 0 0			
John W. Sherlock		136 6 0	113 0 0			
Rev. W. Murphy		29 16 9	43 0 0			
*Henry Smith		100 0 0	58 0 0	Jan. 16, 1840	50	Tenant registered.
John Carroll		10 13 1	7 0 0			
Mrs. Waters		92 6 0	52 0 0			
David Reed		57 7 8	222 0 0			
*Edward Berry		25 16 11	16 0 0	Nov. 1, 1832	50	Tenant registered.
Richy & Brown		20 0 0	12 0 0			
John Collis	Duntaheen	30 0 0	21 0 0			
George Chapman		60 0 0	48 0 0			
*Michael Murphy		22 17 0	18 0 0	Jan. 16, 1840	10	Tenant registered.
John Lysaght		33 0 0	22 0 0			
Widow Birmingham		12 18 0	9 2 0			
James Guilde		57 12 0	46 0 0			
Thomas Green		50 0 0	30 0 0			
John Brown		148 0 0	90 0 0			
Charles Murphy		22 17 0	18 0 0			
Thomas Barry		20 16 0	17 0 0			
*Thomas Gardiner		50 0 0	52 0 0	Jan. 16, 1840	10	Tenant registered.
Michael Flanigan	Duntaheen	22 2 0	15 12 0			
*George Baylor		51 0 0	52 0 0	Jan. 1, 1836	10	Tenant registered.
Robert Baylor		129 4 0	109 0 0			
William J. Cotter		27 6 0	19 10 0			
*James Riordan		28 1 7	19 11 0	Sept. 17, 1839	10	Tenant registered.
James Ahern		18 5 0	13 4 0			
*George Johnson		234 0 0	168 0 0	Jan. 1,1838	20	Tenant registered.
David Staig		27 13 9	29 0 0			
*Thomas Lowes		37 14 0	19 0 0	Sept. 21, 1840	20	Tenant registered.
David Staig,		20 0 0	15 0 0			
Richard D. Freeman		100 0 0	39 0 0			
Michael Malony		13 17 0	10 0 0			
Widow Sheehan		33 4 7	10 0 0			
Timothy Murphy or Murley.	Cooaconan	36 0 0	22 5 0			
Richard Spelan		8 0 0	7 6 6			
Maurice Spelan		8 0 0	7 6 6			
James Spelan		8 0 0	7 6 6			
Owen Hickley		14 10 0	10 0 0			
Arthur Baylor		66 18 0	68 0 0			
Michael Spelan		20 0 0	17 0 0			
Joseph Guery	Cullinagh	48 18 0	30 0 0			
David Barry		25 10 0	19 0 0			
William Thennick		30 0 0	37 11 0			
John Spelan,		50 0 0	39 19 0			
George Johnson		32 6 0	31 5 0			
John Quin	Coolmacker	54 0 0	39 0 0			
Michael Flanigan		15 0 0	7 4 0			
John Connoly	Kilmurry	9 0 0	9 0 0			
Ned Colebert		9 9 0	10 3 0			
Michael Connoly		9 10 0	14 0 0			
John Bruther		59 0 0	35 14 0			
John Condon		39 0 0	23 18 0			
Sandy M'Nabb		50 14 2	50 7 6			
Widow Coleman	Nockishonohen	26 10 0	17 12 0			
Michael Miles		33 0 0	26 11 0			
John Clancey		20 14 0	11 14 0			
William Lane		19 0 0	11 14 0			
George Lane		19 0 0	28 16 0			
Michael Slantery	Clashnaganna	28 0 0	19 0 6			
Patt Walsh		22 14 0	17 12 0			
John Greehy		10 13 0	9 12 0			
Thomas Joyce		21 0 0	8 19 0			
James Fitzgerald		10 10 0	8 19 0			
Thomas Macharge		18 15 0	13 12 0			

21. FERMOY ELECTORAL DIVISION—*continued.*

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

21. FERMOY ELECTORAL DIVISION—*concluded.* 22. DERRYVILLANE ELECTORAL DIVISION.

	Number of Occupiers, according to Rate-book.	Situation.	Rent. £ s. d.	Net value according to Rate-book. £ s. d.	Date of Registries.	Value according to Clerk of Peace's List. £	Observations.
21. FERMOY ELECTORAL DIVISION—*concluded.*	Thomas Joyce		24 14 0	17 6 0			
	Edmond Ahern		10 2 0	7 13 6			
	Thomas Devine		8 7 0	6 10 0			
	Darby Donegan	Dongelane or	51 16 0	38 10 0			
	Edmond Mooher	Castlecook	14 10 0	10 3 0			
	John Stanton		16 19 0	12 1 0			
	Andy Moher		10 8 0	6 12 0			
	*Darby Donegan	Coolmoohan	28 8 0	20 17 0	Oct. 30, 1832	10	Tenant registered.
	*Jerry Clancy		60 2 0	45 14 0			Voter not traced.
	*Patt Armour		21 1 0	12 9 0	Nov. 1, 1832	10	Tenant registered.
	*H. Bruther or Baker		20 0 0	12 2 0	Oct. 30, 1832	10	Tenant registered.
	*Darby Riordon		13 7 0	8 5 0			Voter not traced.
	John Mooher		24 6 0	21 14 0			
	Bat Cahill		10 15 0	5 18 0			
	Maurice Cahil		9 10 0	6 1 0			
	Judy Riordan		10 12 0	8 7 0			
	James Riordan		8 18 0	6 7 0			
	William Riordan		15 1 6	11 4 0			
			8198 12 0	6793 10 0			
22. DERRYVILLANE ELECTORAL DIVISION.	Andrew Andrews	Carrigdowning	45 0 0	36 18 0			See Observations at commencement of Ardnageehy Electoral Division, *ante.*
	Michael Howe		21 10 0	19 16 0			
	Andrew Andrews		12 12 0	9 18 0			
	Michael Howe		17 4 0	13 16 0			
	Thomas Browne		57 12 0	57 10 0			
	*John Browne		50 0 0	45 0 0	Jan. 2, 1837	10	Tenant registered.
	Pat Roche	Ballinahalisk	9 2 0	3 0 0			
	Robert Trappool		15 0 0	11 17 6			
	Edmond Roche		9 0 0	14 19 0			
	Charles O'Brien		20 0 0	21 0 0			
	Cors. O'Brien		20 0 0	21 0 0			
	James Grady		12 3 0	10 10 0			
	George Smith		12 3 0	16 5 0			
	David Keeffe		33 0 0	37 5 0			
	Charles Connery		12 0 0	11 1 0			
	Michael Byrne		33 0 0	28 16 0			
	David Hannan		56 0 0	48 0 0			
	Thomas Nagle		119 0 0	108 16 0			
	Robert Triphook		48 16 0	42 0 0			
	Darby Connolly	Ballyvaddy	40 0 0	31 0 0			
	Charles Connelly		47 0 0	41 16 0			
	William Blake		90 0 0	80 4 0			
	John Wallace		33 0 0	28 15 0			
	William Farrell	Gurranedrolan	60 0 0	64 0 0			
	Denis Borman		13 15 0	13 4 0			
	Kate Fitzgerald		6 6 0	4 10 0			
	Ellen Fitzgerald		6 6 0	3 10 0			
	James Cuneen	Rockmills	11 0 0	6 0 0			
	Terence M'Swiney		8 0 0	6 0 0			
	*Pat Roche	Ballyanahan	53 0 0	78 15 0	April 17, 1839	10	Tenant registered.
	William Dwyer		160 0 0	149 9 0			
	Redmond Barry		7 10 0	7 10 0			
	Edmond Kennedy		65 0 0	55 0 0			
	James Kennedy		65 0 0	60 10 0			
	Mich. Connors, jun.	Ballyanahan	11 2 0	13 10 0			
	Thomas Roche		10 0 0	7 16 0			
	John Connors	Derryvolan	24 0 0	26 0 0			
	John Howard		24 0 0	25 0 0			
	James Wallace		24 0 0	24 0 0			
	*Ed. Keeffe		72 0 0	61 10 0	Oct. 31, 1832	10	Tenant registered.
	Arthur Baylor		134 14 0	106 0 0			
	*John Quinlan		60 0 0	56 15 0	Nov. 1, 1832	10	Tenant registered.
	Owen Morrisson		12 0 0	9 14 0			
	John Slackpole		35 0 0	42 6 0			
	Owen Connery		14 0 0	16 2 0			
	*Pat Heffernan		14 0 0	16 2 0	Nov. 1, 1832	10	
	William Connery		6 13 0	8 2 0			
	James Roche		12 6 0	16 0 0			
	David Roche		33 0 0	25 0 0			
	William Galligan	Carrigdowning	15 0 0	9 2 6			
	Edmund Roche		12 0 0	10 12 0			
	Pat Barry		88 0 0	69 0 0			
	Thomas Barry		74 0 0	66 14 0			
	James Roche		25 0 0	18 0 0			
	James Roche, jun.		25 0 0	18 0 0			
	Fras. M. Roche		25 0 0	18 0 0			
	Pierce Mansfield		32 0 0	25 4 0			
	Edmond O'Brien		32 0 0	28 0 0			
	Edmond Norris		45 0 0	36 18 0			

COMPARISON of RENT with VALUATION, of Tenements, subject to a Rent exceeding £5.—*continued.*

22. DERRYVILLANE ELECTORAL DIVISION—*concluded.*

	Names of Occupiers, according to Rate-book.	Situation.	Rent.	Net value according to Rate-book.	Date of Registries.	Value according to Clerk of Peace's List.	OBSERVATIONS.
			£ s. d.	£ s. d.		£	
22. DERRYVILLANE ELECTORAL DIVISION—*concluded.*	James Foley		21 10 0	19 16 0			
	John Fitzgerald	Glonnaghoyle	21 0 0	18 16 0			
	*David Finn		28 0 0	15 14 0	Nov. 10, 1832	10	Tenant registered.
	Edmond Murphy		12 6 0	11 14 0			
	*Frank Bailey		44 8 0	53 12 0	Nov. 12, 1832	10	Tenant registered.
	Francis Bailey	Carraconell	34 0 0	33 12 0			
	Tim Coffey	Do.	27 0 0	27 0 0			
	John Murphy		7 10 0	5 12 0			
	John Hennessy		10 0 0	8 16 0			
	Thomas Fleming	Carraconnell	34 0 0	33 12 0			
	Michael Kelly		—	—			
	Mary Lee		22 0 0	20 1 0			
	John Burke		21 10 0	23 2 0			
	Michael Bailey		11 10 0	8 10 0			
	Bill Duggan		8 5 0	5 19 0			
	Pat Hogan		28 0 0	24 0 0			
	Michael Coughlan		16 0 0	12 15 0			
	Daniel Finn		25 0 0	18 4 0			
	John Lyons	Ballyanerhan	8 2 0	14 5 0			
	David Glaveen		6 10 0	6 16 0			
	Michael Crawley		8 3 0	9 18 0			
	John Londrigan		6 0 0	6 0 0			
	William Lonergan		12 0 0	14 0 0			
	Wm. Lonergan, jun.		18 0 0	19 0 0			
	Thomas Daly		15 0 0	16 0 0			
	Michael Daly		8 0 0	9 0 0			
	John Fitzgerald		12 0 0	12 0 0			
	Edmond Fitzgerald		6 0 0	6 0 0			
	Alice Fitzgerald		6 0 0	6 0 0			
	*Arthur O'Keeffe		124 0 0	51 10 0	Sept. 21, 1840	50	Tenant registered.
	Terence Roche		38 8 0	34 0 0			
	*Francis Roche		17 0 0	24 15 0	Nov. 2, 1832	10	Tenant registered.
	Thomas O'Brien	Ballindangan	63 0 0	37 0 0			
	Terry Murphy		9 10 0	4 4 0			
	John Foley		63 0 0	44 18 0			
	Michael Lynch		19 0 0	17 4 0			
	James Hennessy		25 0 0	15 12 0			
	Richard Hennessy		44 9 0	29 4 0			
	Mary Bermingham		31 0 0	29 18 6			
	Nell Bermingham		34 0 0	29 18 6			
	Michael Clancy		73 0 0	52 15 0			
	William Bermingham		25 0 0	20 10 0			
	John Wall	Ballindangan	81 0 0	55 10 0			
	James Condon		10 0 0	6 0 0			
	*Daniel Keefe		60 0 0	44 0 0	Oct. 31, 1832	10	Tenant registered.
	*William Bermingham		60 0 0	44 0 0	Oct. 31, 1832	10	Tenant registered.
	Michael O'Brien		8 0 0	5 19 0			
	Kitty Farrell		40 0 0	43 0 0			
	Michael Clancy		10 10 0	8 0 0			
	Mary Curtin		12 13 0	11 12 0			
	Thomas Murphy		19 10 0	18 0 0			
	David Molony		42 0 0	38 17 0			
	John Murphy		19 10 0	18 0 0			
	Thomas Bermingham		66 0 0	81 0 0			
	*David Roche	Ballylough	26 0 0	26 0 0	Sept. 17, 1839	20	Tenant registered.
	David Roche jun.		23 0 0	23 0 0			
	Richard Roche		44 0 0	42 15 0			
	*William Roche		27 0 0	31 18 0	Nov. 10, 1832	10	Tenant registered.
	Thomas Barry		140 0 0	188 0 0			
	*Walter Bermingham		22 10 0	21 17 0	Sept. 21, 1840	10	Tenant registered.
	*Mat Bermingham		22 10 0	21 17 0	Nov. 12, 1832	10	Tenant registered.
	*John Casey	Glowaghargh	46 0 0	52 10 0			Voter not traced.
			3952 18 0	3573 15 0			

SUMMARY of preceding TABLE.

Total Number of Tenements whose Rent exceeds £5.	Number of Tenements of which the Rent exceeds the valuation.	Number of Tenements of which the valuation exceeds the Rent.	Proportion of Number of Tenements whose Rent is under valuation to those over valuation.
2368	19	414	21 per cent.

APPENDIX E.

RENTS and VALUATIONS of £10 Electors.

Electoral Division.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-book.			Rent.		
				£	s.	d.	£	s.	d.
ARDNAGEEHY	Charles M'Carthy	April 2, 1840,	Scrathbarry	42	10	0	55	0	0
	Pat Barry	Oct. 16, 1832.	Coolaquane	68	0	0	70	0	0
	Thomas Walsh	Nov. 1, 1836, also Jan. 1, 1840,	Killunten	26	10	0	35	0	0
	Michael Cahil	Sept. 17, 1839,	Toureen	54	17	0	23	0	0
	Rev. Wm. M'Carthy	Sept. 20, 1836,	Killunten	22	2	0	29	0	0
	Dan Cahil	Sept. 17, 1839,	do	8	8	0	5	0	0
				222	7	0	217	0	0
RATHCORMACK	Richard Evans	Sept. 17, 1839	Knockaneduffe	34	17	0	49	0	0
	Roger Sweeny	April 1, 1840	Same	100	16	0	92	6	2
	John Fitnam	Oct. 30, 1832	Ballyready	215	16	0	116	0	0
	John Keeffe	Sept. 21, 1837	Kilbrien	70	1	0	75	1	1
	Robert Rice	Sept. 21, 1837	Kildinan	60	0	0	68	0	0
	Thady Curtin	Jan. 15, 1840	Coolea	9	4	0	9	13	10
	Michael Cahill	Sept. 17, 1839	Coolea	9	4	0	9	13	10
	John Falvey	Nov. 1, 1836	Glenegal	66	2	0	92	6	2
	Maurice Cotter	Sept. 21, 1840	do	71	14	0	87	0	0
	Cornelius Keeffe	Nov. 28, 1839	do	24	6	6	30	19	0
	Denis Keeffe	Nov. 1, 1833	Glenagoul	24	6	0	30	19	0
	Tim Callaghan	Sept. 21, 1840	do	50	8	0	120	0	0
	James Callaghan	Sept. 21, 1840	do	50	8	0	60	0	0
	Patrick Cotter	Sept. 21, 1840	do	57	10	0	76	0	0
	Michael Daly	Oct. 13, 1840	do	34	0	0	17	10	0
	Thomas Collins	Sept. 17, 1839	do	15	9	0	10	10	0
	John Collins	Sept. 17, 1839	do	37	10	0	34	0	0
	John Keleher	Nov. 30, 1839	Peafield	40	0	0	42	7	0
	Martin Fitzgerald	Feb. 17, 1839	do	10	17	0	14	5	0
	Edmond Fitzgerald	Sept. 17, 1839	do	11	10	0	14	7	0
	Daniel Duggan	Nov. 15, 1832	do	18	11	0	20	16	0
	John Duggan	Nov. 15, 1832	do	18	11	0	20	16	0
	Thomas Troomey	Jan. 1, 1841	do	13	17	0	22	6	0
	William Barry	Nov. 3, 1835	do	11	5	0	72	16	0
	William Ahern	July 6, 1840	Ballyowen	50	0	0	52	0	0
	Denis Daly	Nov. 3, 1835	Ballinure	18	12	0	16	12	4
	John Barry	Nov. 26, 1839	do	30	10	0	28	4	9
	Pierce Cotter	Sept. 21, 1840	Millifontstown	156	8	0	118	12	6
	James Ahern	July 6, 1840	Kippane	20	2	0	14	14	0
	Bill Ahern	Jan. 18, 1840	do	33	2	0	28	19	6
	John Shea	Jan. 1, 1840	do	12	7	6	17	17	6
	David Ivars	Jan. 17, 1840	Robertstown	13	11	0	110	11	0
	David Ivars	Jan. 17, 1840	do	64	0	0	56	8	0
	Patrick Carey	Jan. 15, 1840	do	21	0	0	24	7	2
	John M'Grath	Jan. 1, 1841	Killamurim	25	17	0	22	6	8
	Richard Hagarty	Jan. 16, 1840	do	39	5	0	48	11	9
	David Barry	July 6, 1840	Garryantaguith	78	0	0	112	7	0
				1618	16	0	1838	4	3
CASTLELYONS	Eugene O'Neill	Sept. 17, 1837,	Ballyoran	10	11	0	150	0	0
	John Kilehar	Nov. 1, 1836,	do	33	2	0	46	0	0
	James Kent	Jan. 16, 1840,	Castlelyons	68	0	0	60	0	0
	Michael Moore	Nov. 3, 1835,	do	100	0	0	119	0	0
	William M'Auliff	Sept. 17, 1839,	do	75	0	0	101	4	3
	Cornelius O'Brien	Dec. 5, 1839,	do	141	0	0	50	0	0
	David Hagerty	Nov. 17, 1839,	do	65	0	0	98	3	6
	William Hagerty	Nov. 17, 1839,	do	81	0	0	100	0	0
	Pat Connel	Nov. 28, 1837,	do	47	0	0	50	16	0
	John Dooling	Sept. 17, 1839,	do	73	10	0	73	0	0
	Mick Hogan	Sept. 21, 1840,	do	70	15	0	97	0	0
	James Power	Jan. 17, 1840,	do	111	8	0	132	3	9
	David Ivas	Jan. 17, 1840,	do	110	2	0	147	16	0
	Andrew Meade	Nov. 3, 1835	do	62	8	8	80	5	0
	William Buckley	Nov. 26, 1839,	do	26	14	0	23	1	6
	Thomas Carroll	Jan. 24, 1840,	do	100	8	0	148	6	9
	William Carey	Oct. 23, 1832,	do	25	4	0	29	0	0
	John Carroll	Nov. 28, 1837,	do	89	0	0	110	0	0
				1290	2	8	1615	16	9

Fermoy.

Appendix E.

Rents and Valuations of £10 Electors.

Electoral Division.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-book. £ s. d.	Rent. £ s. d.
Knockmourne	Daniel O'Neill	Jan. 16, 1840	Kilelan	100 14 0	75 0 0
	Pat Coleman	Sept. 17, 1839	do	48 2 0	50 0 0
	Thomas Coleman	Jan. 15, 1840	do	49 10 0	50 0 0
	Denis Hannan	Jan. 2, 1837	Carrageen	170 12 0	214 0 0
	Maurice Collins	Jan. 15, 1840	Carraheen	72 16 0	76 0 0
	Maurice Collins, sen.	Jan. 15, 1840	do	77 4 0	76 0 0
	John Mangan	Jan. 16, 1840	do	19 0 0	20 10 0
	William Connell	Jan. 15, 1840	Knockastiken	61 4 0	71 0 0
	Denis Downing	Oct. 30, 1832	East Coolroo	32 6 0	43 0 0
	Henry Braddel	April 2, 1840	Hoghouse	22 10 0	75 0 0
				653 18 0	750 10 0
Mogeely	Garret Maid	Jan. 16, 1840	Madellaga	44 2 0	43 10 0
Macroney	Maurice Donegan	Sept. 17, 1839	Macroney	59 5 6	77 18 0
	Pat Brian	Jan. 15, 1840	Nockatile	36 13 0	1 10 0
	Redmond Clancy	Nov. 30, 1832	Coolmoohan	24 8 0	33 16 0
				120 6 6	113 4 0
Kilworth	Daniel M'Namara	Jan. 2, 1837	Downing	21 12 0	27 0 0
	John Sullivan	Jan. 16, 1840	do	28 5 0	25 0 0
	Edmond Rice	Jan. 16, 1840	Ballinacarriga	165 5 0	217 17 8
	John Courtney	Oct. 29, 1832	Ballinrush	10 4 0	11 4 0
	Richard Rice	Sept. 17, 1839	Monadrissam	12 13 0	26 8 0
				237 19 0	307 9 8
Mitchelstown	James Maher	Sept. 22, 1840	Pollardstown	31 0 0	37 0 0
	William Harrington	Dec. 30, 1832	Skeheen	53 9 0	62 0 0
	Pat Harrington	Oct. 31, 1832	do	26 8 0	25 0 0
	Edmund Rice	Jan. 16, 1840	Ballynamona	26 6 0	30 0 0
	Maurice Casey	Nov. 1, 1836	Penknakilla or Parknavilla	15 5 0	16 16 0
	William Bailly	Nov. 1, 1832	Ardglare	33 18 0	42 0 0
	Philip Keily	Jan. 1, 1836	Kildrum	19 4 0	24 0 0
	Thomas Casey	Jan. 1, 1836	do	24 10 0	22 0 0
	John Molan	Nov. 7, 1832	Garrylich	33 8 0	46 0 0
	Joseph Condon	Oct. 29, 1832	Cunacunna	17 12 0	26 16 0
	William Rorke	Jan. 16, 1840	do	58 0 0	72 16 0
	Pat Fin	Oct. 31, 1832	Cooleregan	24 14 0	31 0 0
	Tim Luddy	Jan. 1, 1836	do	53 10 0	57 0 0
	John Noonan	Nov. 7, 1832	do	36 0 0	37 0 0
	Owen Casey	Jan. 1, 1840	Gunane	45 1 0	40 0 0
	Michael Casey	Nov. 1, 1832	do	25 15 0	26 0 0
	William Casey	Jan. 1, 1836	do	21 0 0	26 0 0
	Daniel Molem	Jan. 7, 1832	Corrigane	31 0 0	24 0 0
	John Sheely	Nov. 1, 1836	do	46 8 0	40 0 0
	John Hylan	Oct. 31, 1839	do	26 9 0	22 14 0
				648 17 0	708 2 0
Marshalstown	William Ford	Oct. 30, 1832	Marshallstown	18 0 0	27 0 0
	John O'Donnell	Jan. 17, 1840	do	23 12 6	32 0 0
	John Casey	Jan. 15, 1840	Corraguren	10 8 0	12 0 0
	Michael Fox	Jan. 15, 1840	do	14 17 6	16 0 0
	William Neville	Jan. 15, 1840	do	11 4 0	7 10 0
	John Casey	Oct. 30, 1832	do	14 2 6	16 0 0
	Tim Carty	Oct. 29, 1832	do	6 13 0	11 8 0
	William Clifford	Oct. 29, 1832	Gurteennatanoe	27 18 0	21 0 0
	John Corbett	Jan. 15, 1840	do	11 18 0	6 0 0
	John O'Brien	Jan. 16, 1840	Kilaclings	50 0 0	45 0 0
	Pat O'Brien	Sept. 21, 40	do	49 2 0	42 0 0
				237 15 6	235 18 0
Templemologga	John Clancy	Nov. 1, 1836	Agharcross	112 10 0	142 0 0
Glanworth	Robert Bulman	Nov. 2, 1832	Ballynacabara	26 0 0	20 0 0
	Edmond Burke	Nov. 2, 1832	Curraheenmore	97 0 0	100 0 0
	John Gallaher	Oct. 30, 1832	Bohararàsh	32 0 0	35 0 0
	Michael Leonard	Jan. 1, 1841	Ballanoe	44 0 0	56 0 0
	William Foohey	Sept. 21, 1840	Killea	55 10 0	59 0 0
	Thomas Tobin	Jan. 1, 1841	do	11 14 0	12 12 0
	James Pine	Jan. 4, 1840	Ballyvomuck	27 6 0	37 16 0
	John Williams	Nov. 7, 1832	Gurtnafana	31 0 0	34 14 0
				324 10 0	355 2 0

Electoral Division.	Names of £10 Electors, whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Situation of Property in respect of which Voter registers	Net Annual Value as in Rate-book.			Rent.		
				£	s.	d.	£	s.	d.
Glanworth	William Whibbs	Nov. 2, 1832	Caherdring	24	4	0	36	0	0
	William Connery	Nov. 2, 1832,	do	33	1	0	41	0	0
	Robert A. Bullman	Nov. 2, 1832,	do	26	0	0	20	0	0
	Edmond Bourke	Nov. 2, 1832,	Currahoomore	97	0	0	100	0	0
	John Gallagher	Nov. 1, 1832,		30	0	0	35	0	0
	Thomas Barry	Oct. 29, 1832,	Clontilty	59	5	0	47	15	0
	Brien Ahern	Oct. 30, 1832,	Ballynamona	181	2	0	190	0	0
				775	2	0	854	17	0
Kilgullane	Patt Hennissy	Nov. 1, 1836	Lislick	31	0	0	33	0	0
	Patt Hennissy, jun.	Nov. 1, 1836	do	83	4	0	62	10	0
	M. Hennissy	Nov. 1, 1836	do	30	2	0	24	0	0
	John Casey	Nov. 1, 1836	Cloghlefon	19	0	0	21	0	0
	William Fogarty	Sept. 20, 1838	Place not stated	69	15	0	90	0	0
	Patt Rea	Jan. 16, 1840	Cloghafon	74	0	0	52	0	0
	John Condon	Oct. 29, 1832	do	42	15	0	30	8	0
	Patt Dwyer	Oct. 30, 1832	Carriganelick	35	0	0	38	9	0
	John Roche	Nov. 7, 1832	do	17	0	0	9	17	4
	William Roche	Jan. 16, 1840	Bally-Kenmey	16	18	0	9	17	4
	David Minahin	Oct. 29, 1832	Cloghafon	5	0	0	6	0	0
				423	14	0	377	1	8
Castletown-roche	Robert Webb	April 1, 1836,	Castletownroche	18	0	0	23	0	0
Ballyhooley	William Callahan	Oct. 23, 1832,	Inchnapallace	28	16	0	26	0	0
	Michael Lane	April 13, 1840,	Lavalla	24	3	0	26	0	0
	William M'Donnell	Jan. 7, 1840,	do	25	13	6	36	0	0
	Johanna Smith	April 16, 1840,	Killatery	46	1	0	61	16	11
	John Connell	Nov. 1, 1836,	Cappa	39	0	0	30	0	0
	Paul Stackpoole	Nov. 1, 1832,	Dunmahon	70	0	0	59	8	0
				233	13	6	239	4	11
Killatty	Bill Barry	Jan. 1, 1841,	Knockaning	34	10	0	30	0	0
	Edmond O'Keeffe	Nov. 9, 1832,	do	19	8	0	37	16	0
	John Kent	Nov. 13, 1832,	Coolro	31	4	0	30	0	0
	James Sullivan	Sept. 21, 1840,	do	37	4	0	30	0	0
	Edmond Keeffe	Oct. 31, 1832,	Labically	72	0	0	85	0	0
	Henry Massey	Oct. 30, 1832,	North Cregg	115	10	0	100	0	0
	William Dunlea	Oct. 30, 1832,	do	28	18	0	37	0	0
	Michael Joyce	Sept. 17, 1839,	Clough	50	12	0	37	5	0
				389	6	0	387	1	0
Fermoy	John Dunnehy	Nov. 3, 1832,	Ballinafana	125	4	0	144	0	0
	Tom Ahern	Nov. 1, 1832,	do	39	0	0	60	0	0
	John Ahern	Nov. 1, 1832,	do	28	10	0	38	0	0
	Langar Carey	Jan. 1, 1836,	Garrynoe	8	5	0	13	16	0
	Michael Murphy	Jan. 16, 1840,	Dunlaheen	18	0	0	20	17	0
	Thomas Gardiner	Jan. 16, 1840,	do	52	0	0	50	0	0
	George Baylor	Jan. 1, 1836,	do	52	0	0	51	0	0
	James Riordan	Sept. 17, 1839,	do	19	11	0	28	1	7
	Darby Donegan	Oct. 30, 1832,	Coolmoohan	20	17	0	28	8	0
	Patt Armour	Nov. 1, 1832,	do	12	9	0	21	1	0
	H. Bruther or Baker	Oct. 30, 1832,	do	12	2	0	20	0	0
				387	18	0	475	3	7
Derryvillane	John Browne	Jan. 2, 1837,	Carrigdowning	45	0	0	50	0	0
	Patt Roche	April 17, 1839,	Ballyanahan	78	15	0	53	0	0
	Edmond Keeffe	Oct 31, 1832,	Derryvolan	61	10	0	72	0	0
	John Quinlan	Nov. 1, 1832,	do	56	15	0	60	0	0
	Patt Heffernan	Nov. 1, 1832,	do	16	2	0	14	0	0
	Francis Roche	Nov. 2, 1832,	Ballyanahan	24	15	0	17	0	0
	Daniel Keeffe	Oct. 31, 1832,	Ballindangan	44	0	0	60	0	0
	William Bermingham	Oct. 31, 1832,	do	44	0	0	60	0	0
	Walter Bermingham	Sept. 21, 1840,	Ballylough	21	17	0	22	10	0
	Matt Bermingham	Nov. 12, 1832,	do	21	17	0	22	10	0
	David Finn	Nov. 10, 1832,	Glonaghoyle	15	14	0	28	0	0
	Frank Bailly	Nov. 12, 1832,	do	53	12	0	44	8	0
	William Roche	Nov. 10, 1832,	Ballylough	31	18	0	27	0	0
				[illegible]			520	8	0

Fermoy.

Appendix F.

Proportion Valuation to Rent of £10 Electors.

APPENDIX F.—Proportion Valuation of Rent to £10 Electors.

No.	Electoral Division.	Total valuation of £10 Electors in each Division where Rents ascertained.			Total Rent paid by £10 Electors in each Division whose Rents ascertained			Proportion which valuation of the £10 Electors bears to their Rent.
		£	s.	d.	£	s.	d.	
1	Ardnageehy	222	7	0	217	0	0	as 100 to 98
2	Rathcormack	1618	16	0	1838	4	3	„ 100 „ 113½
3	Castlelyons	1290	2	8	1615	16	9	„ 100 „ 125
4	Ahern	No return of Rents in this Division.						
5	Knockmourn	653	18	0	750	10	0	„ 100 „ 115
6	Ballynoe	No return of Rents in this Division.						
7	Mogeely	44	2	0	43	10	0	„ 100 „ 98¾
8	Macroney	120	6	6	113	4	0	„ 100 „ 94
9	Kilworth	237	19	0	307	9	8	„ 100 „ 129
10	Mitchelstown	648	17	0	708	2	0	„ 100 „ 109
11	Marshalstown	237	15	6	235	18	0	„ 100 „ 99
12	Kildorry	No return of Rents in this Division.						
13	Templemologga	112	10	0	142	0	0	„ 100 „ 127
14	Farrihy	Not Traced.						
15	Glanworth	775	2	0	854	17	0	„ 100 „ 110
16	Kilgullane	423	14	0	377	1	8	„ 100 „ 89
17	Castletownroche	18	0	0	23	0	0	„ 100 „ 128
18	Kilcummer	No return of Rents in this Division.						
19	Ballyhooly	233	13	6	239	4	11	„ 100 „ 102½
20	Killatty	389	6	0	387	1	0	„ 100 „ 99½
21	Fermoy	387	18	0	475	3	7	„ 100 „ 122½
22	Derryvillane	575	15	0	530	8	0	„ 100 „ 103
	TOTAL	7430	2	2	8858	10	10	„ 100 „ 119

Appendix G.

Proportion of Valuation to Rent of which the Rent does not exceed £5.

APPENDIX G.—Proportion of Valuation to Rent of Tenements, of which the Rent does not exceed £5.

No.	Electoral Division.	Total Valuation of Tenements, whose rent does not exceed £5, *(so far as ascertained).*			Total Rent of same Tenements.			Proportion which the Valuation bears to the Rent.
		£	s.	d.	£	s.	d.	
1	Ardnageehy	162	9	9	335	11	9	as 100 to 200
2	Rathcormack	198	8	6	376	4	10	„ 100 „ 189
3	Castlelyons	148	11	4	275	0	0	„ 100 „ 186
4	Ahern	14	0	0	36	12	0	„ 100 „ 260
5	Knockmourn	77	16	0	139	6	0	„ 100 „ 180
6	Ballynoe	56	5	0	95	13	3	„ 100 „ 171
7	Mogeely	66	9	0	111	10	0	„ 100 „ 170
8	Macroney	80	3	0	99	2	10	„ 100 „ 123
9	Kilworth	29	18	0	38	2	3	„ 100 „ 127
10	Mitchelstown	No return of Rents in this Division.						
11	Marshalstown	7	7	0	7	0	0	„ 100 „ 95
12	Kildorery	No return of Rents in this Division.						
13	Templemologga	No return of Rents in this Division.						
14	Farrihy	No return of Rents in this Division.						
15	Glenworth	No return of Rents in this Division.						
16	Kilgullane	No return of Rents in this Division.						
17	Castletownroche	47	1	0	108	10	10	„ 100 „ 230
18	Kilcummer	54	12	3	117	16	0	„ 100 „ 216
19	Ballyhooly	56	3	0	121	10	0	„ 100 „ 216
20	Killatty	17	6	0	44	19	2	„ 100 „ 260
21	Fermoy	31	12	0	85	7	4	„ 100 „ 270
22	Derryvillane	40	14	0	72	10	0	„ 100 „ 178
	TOTAL	1088	15	10	2064	16	3	„ 100 „ 190

Appendix H.

Proportion of Valuation to Rent of Tenements whose Rent exceeds £5.

APPENDIX H.—Proportion of Valuation to Rent of Tenements, of which the Rent exceeds £5.

No.	Electoral Division.	Total valuation of Tenements whose Rent exceeds £5, *(so far as ascertained).*			Total Rent of same Tenements.			Proportion which the valuation bears to the Rent.
		£	s.	d.	£	s.	d.	
1	Ardnageehy	4177	6	2	4709	10	4	as 100 to 113
2	Rathcormack	6835	7	3	8168	0	3	„ 100 „ 120
3	Castlelyons	9518	6	6	11,671	11	3	„ 100 „ 122½
4	Ahern	No return of Rents from this Division.						
5	Knockmourn	5779	13	0	6990	14	0	„ 100 „ 121
6	Ballynoe	No return of Rents from this Division.						
7	Mogeely	1451	19	5	1962	0	6	„ 100 „ 135
8	Macroney	3120	16	0	4312	14	7	„ 100 „ 138
9	Kilworth	2986	1	1	3755	6	2	„ 100 „ 126
10	Mitchelstown	2182	19	3	2433	19	8	„ 100 „ 111½
11	Marshalstown	994	15	6	1143	1	0	„ 100 „ 115
12	Kildorery	26	3	0	64	18	0	„ 100 „ 248
13	Templemologga	112	10	0	142	0	0	„ 100 „ 127
14	Farrihy	463	16	0	503	17	11	„ 100 „ 108½
15	Glanworth	4850	9	6	5664	13	10	„ 100 „ 117
16	Kilgullane	2692	13	6	2669	1	0	„ 100 „ 99
17	Castletownroche	5241	15	6	5571	1	11	„ 100 „ 106
18	Kilcummer	3368	4	0	3894	19	11	„ 100 „ 116
19	Ballyhooly	5553	9	0	6862	13	8	„ 100 „ 123½
20	Killatty	1926	3	6	2362	10	7	„ 100 „ 122½
21	Fermoy	6973	10	0	8199	12	0	„ 100 „ 117½
22	Derryvillane	3573	15	0	3952	18	0	„ 100 „ 110⅔
	TOTAL	71,829	13	2	85,035	4	7	„ 100 „ 118⅓

APPENDIX I.

CLASSIFICATION of Tenements subject to Rent amounting to £5 and upwards, according to amount of Rent.

Electoral Divisions.	Amounting to £5 and under £10.	Amounting to £10 and under £20.	Amounting to £20 and under £30.	Amounting to £30 and under £40.	Amounting to £40 and under £50.	Amounting to £50 and under £75.	Amounting to £75 and under £100.	£100 and upwards.	Total.
Fermoy . .	15	61	46	16	8	29	8	19	202
Ardnageehy .	30	30	30	22	6	11	4	9	142
Rathcormack	39	71	40	15	24	27	16	13	245
Castle Lyons	28	67	41	18	19	36	20	30	259
Knockmourne	7	29	30	21	7	31	10	13	148
Mogeely. .	..	1	2	4	6	10	3	4	30
Macroney .	18	78	34	24	8	7	3	3	175
Kilworth .	18	47	30	15	2	10	5	4	131
Mitchelstown	13	44	25	10	8	4	2	..	106
Marshalstown	10	22	8	7	5	1	..	1	54
Kildorrery .	..	..	1	..	1	..	..	..	2
Templemologa	..	..	..	..	..	..	..	1	1
Farrihy . .	2	5	5	3	3	..	1	..	19
Glanworth .	9	40	29	30	26	13	4	7	158
Kilgullane .	15	19	10	10	7	10	4	3	78
Castletown-roche.	11	17	19	15	11	16	7	12	108
Kilcummer .	12	25	12	11	10	17	5	6	98
Ballyhooly .	35	43	46	21	23	28	7	6	209
Killatty . .	24	24	19	17	3	1	5	2	95
Derryvillane	19	31	24	12	11	16	3	4	120
	305	654	451	271	188	267	107	137	2380

NOTE.—This summary comprises a few exactly at £5, not included in Appendix D.

APPENDIX K.

TOTAL Number of £10 Electors in the Fermoy Union, Registered from 1833 to 1st February, 1841, both inclusive as they appear in Clerk of Peace's list, with the Extent, Valuation, and Population of the Union.

Number of Electoral Division.	Electoral Division.	Extent.	Valuation.			Population according to Census of 1831.	Number of £10 Electors.
		A.	£.	s.	d.		
1	Ardnageehy	21,166	10,251	0	10	4,593	10
2	Rathcormack	24,668	13,534	6	10	7,806	36
3	Castle Lyons	14,772	12,520	12	0	6,595	19
4	Ahern	3,475	2,100	0	0	1,367	5
5	Knockmourne	10,976	8,065	0	0	3,432	14
6	Ballynoe	8,449	3,724	0	0	2,692	6
7	Mogeely	9,723	4,484	0	0	3,094	5
8	Macroney	13,968	6,938	0	0	4,480	6
9	Kilworth	8,707	6,490	0	0	4,446	18
10	Mitchelstown	15,296	13,736	0	0	8,961	33
11	Marshalstown	7,450	5,180	0	0	2,509	13
12	Kildorrery	3,116	2,533	0	0	1,943	8
13	Templemologga . . .	4,669	2,633	0	0	1,351	2
14	Farrihy	5,684	3,686	0	0	2,058	1
15	Glanworth	9,340	8,700	0	0	4,453	14
16	Kilgullane	5,214	5,090	0	0	1,196	4
17	Castletown-roche . . .	7,431	9,007	0	0	3,869	2
18	Kilcummer	6,145	4,097	0	0	1,782	1
19	Ballyhooley	10,014	8,373	0	0	3,264	6
20	Killatty	6,139	5,613	0	0	3,233	7
21	Fermoy	7,918	15,845	0	0	9,524	16
22	Derryvillane	5,681	5,799	0	0	2,357	2
		210,001	158,398	19	8	85,005	223

CLONMEL UNION.

REPORT.

Clonmel.

REPORT.

Extent and population of Union.

THE Clonmel Union extends over 138¾ square miles, comprises 88,783 statute acres, and contains a population of 37,094, according to the census of 1831. The union was declared on the 18th of March, 1839, and at a meeting of the Guardians held on the 1st May, 1839, a committee of five Guardians was appointed to inquire and report whether any surveys and valuations existed which would be found available for the purpose of ascertaining the net value of the tenements within the Union.—(Extracts from Minute Book, Appendix A, p. 140.)

Appointment of committee to inquire as to existing surveys.

Report of that committee.

At the next meeting of the Board, held on the 10th May, a Report was presented from the Committee, that they had procured from the Commissioners for lighting and paving the town, a copy of the rate-book, which, with a little revision, the Committee thought might be made available, and that a survey and valuation had been lately made under an Act of Parliament for equalizing the County cess, in the County of Waterford, which might be also made available; and at a meeting of the Board held on the 27th June, 1839, Messrs. John Egan and Pierce Keating were appointed to value the rural districts of the Union, and on the same day, a committee of nine Guardians was appointed as valuation Committee, three of whom were selected from the town of Clonmel, three from the rural districts of the County of Waterford and three from the rural districts of the County of Tipperary, and they were empowered to inspect the valuation once a-fortnight, and requested to give their best instructions and directions to the Valuators, and to report to the Board from time to time as the valuation of each electoral division should be completed. (Extracts from Minute Book, Appendix A, p. 140.)

Appointment of rural valuators.

Appointment of Valuation Committee.

Qualifications of valuators.

The Valuators who had been thus selected, appear not to have had any previons experience in valuing land, but one of them (Mr. Keatinge) had been, and the other, (Mr. Egan), continued to be, an extensive farmer, but he did not hold land within the Union.—(Evidence of Valuators, Appendix B, p. 140.)

Documents furnished to them.

They were not furnished with any documents by the Board, in order to guide them in their valuation; a circular had been forwarded to the different landed proprietors within the electoral division of Rathgormack (which was the first valued) by the Valuation Committee, requesting their co-operation, but from only five were answers received.—(Evidence of Valuators, Appendix B, p. 143.)

Mode of proceeding with the valuation.

Inquiry as to rent.

Not guided by the rent.

From the occupiers, however, the valuators stated that they received every information, and from their Returns, supported by inquiries (where there was any doubt of their accuracy,) they ascertained the acres. They proceeded together in their valuation, visiting each tenement, inquiring in all cases the rent paid by the occupier, and by that ascertaining the proportion of the poor-rate which would fall on the landlord. They were not, however, influenced in their estimate of the value by the rent which in most cases, except where there were old leases, exceeded the amount at which they had valued the tenement.—(Evidence of Valuators, Appendix, B, p. 143.)

Standard of value adopted by them.

Scale of living.

The standard of value adopted by them, is nearly the same as that adopted by the other valuators whom I had previously examined. They formed in their own minds a scale of living, and valued the land at what a solvent tenant could afford to pay for the land, after having, out of the produce of it, maintained himself and family according to the scale they laid down. That scale was merely a sufficiency of bread and milk every day for himself and his family, and meat two or three times a-week, and comfortable clothing for himself and family. (Evidence of Valuators, Appendix B, p. 143.)

No calculation of produce or allowance made for capital.

No calculation of the produce was made by them, nor any allowance for capital to be invested, or any return for it considered; nor did they judge of the quality of the soil otherwise than by inspection in walking over the farm.

Influence of town of Clonmel on the value of land.

The only large town in the Union is Clonmel, and the influence of that town in raising the value of land they described as extending over a circle of three miles around the town; within that circle, however, they adopted no other principle of valuation than the one described, though of course the amount of the rent which a tenant could pay for land would be greater in proportion to the proximity of the land to market and manure, and their value accordingly was higher on that account: in valuing town fields, or residences in the immediate neighbourhood of the town, they considered what such tenements were worth to those who would want them for those purposes, and as their district was bounded by the parliamentary limits of the Borough, which come close to the town, a good deal of property of this description must have been valued by them.—(Evidence of Valuators, Appendix B, p. 143.)

Town fields and residences valued differently.

County cess.

The County cess, which in Tipperary is levied by the acre, and amounts on the average to between 3*s*. 6*d*. and 4*s*. per acre, and in Waterford is something lower, and is levied according to the valuation of the County, they deducted from the gross value, and the tithe rent-charge they suppose to be borne by the landlord, and to form a part of the rent.—(Evidence of Valuators, Appendix, B. p. 143.)

Tithe rent charge.

Valuation of Rathgormack—Electoral division approved of by the Valuation Committee.

A specimen of this valuation was submitted to the Valuation Committee on the 17th September, 1839; and the valuators attended on that occasion, and explained to the Committee the principles upon which their valuation proceeded, which were approved of by the Committee; and upon the 29th October, 1839, the valuation of the electoral division of Rathgormack was submitted to them, when it received their sanction, and they reported accordingly to the Board. The other portions of the valuation were also submitted to the Committee, as they proceeded, and were approved of by them.—(Evidence of Valuators, Appendix B. p. 143.)

Clonmel.

It appears by the Minute Book of the Guardians, that they procured a copy of the valuation of those portions of the Union which are in the county of Waterford, (which had been effected under a local Act for valuing that county,) and that they compared the valuation of Messrs. Egan and Keatinge with it; but the result of such comparison does not appear, nor was I able to procure the copy, in order to compare the two valuations myself.—(Extracts from Minute Book, Appendix A, p. 141.)

Comparison with valuation of the County Waterford.

The time for finally completing the valuation of the rural districts of the Union was, by a resolution of the Board, held on the 8th of June, 1840, extended to the 6th July in that year, at which time the Valuators were directed to be prepared to submit their valuation to the Board, and upon the 31st August, 1840, the valuation was submitted to the Board, and "the Guardians present having examined the same, are of opinion that it is in a condition for the inspection of the rate-payers." (Extract from Minute Book, Appendix A, p. 141.)

Time for completing valuation extended.

Valuation approved of by the Board.

At a subsequent meeting, however, held on the 28th September, 1840, a committee was appointed to superintend the correction and comparison of the Valuators' Field-books, and that they should personally inspect such corrections and alterations to be made in their presence by the Valuators and their clerks.—(Extracts from Minute Book, Appendix A, p. 141.)

It does not appear that any proceedings were taken by this committee, and on the 6th October, 1840, the Board resolved that the valuation books having been incorrectly copied, the same should be returned to the Valuators for the purpose of being corrected and compared, and that they should submit the valuation on the 2d November, 1840.—(Extracts from Minute Book, Appendix A, p. 141.)

Books returned to the valuators to be corrected.

On that day, accordingly, the valuation was submitted, and some of the guardians being of opinion that the net annual value was greater than it should be in consequence of the Valuators not having deducted from the gross annual value the landlord's proportion of the poor-rate, as they had done the tenants' proportion, a resolution was proposed that the valuation should be amended in that respect. The Valuators, however, having stated that they began by fixing the net annual value, and then ascertained the gross by adding to it the sums in all the other columns in the rate-book, except the landlord's proportion of the poor-rate, the resolution was negatived, and an amendment carried that the valuation should be open for inspection for 21 days pursuant to the statute.—(Extracts from Minute Book, Appendix A, p. 142.)

As it appeared, however, that the gross annual value was less than it ought to be by the amount of the landlord's proportion of the poor-rate, after the valuation had been submitted to the inspection of the rate-payers, the clerk was directed, by a resolution of the Board of the 30th November, to add the amount of the landlord's rates to that of the gross annual value, and put down the amount in a new column when complete; and at the same meeting an advertisement was ordered to be inserted in the newspapers, announcing that the guardians would meet on the 8th December for the purpose of taking into consideration the objections made to the valuation during its inspection.—(Extracts from Minute-book, Appendix A, p. 142.)

Amount of Landlord's Rates added to the gross value.

Very few objections, however, had been made, not more than about 100 altogether; the consideration of them was gone into on the 8th December, and also at an adjourned meeting held on the 10th of that month, and some alterations were made after conferring with the Valuators.—(Extracts from Minute Book, Appendix A, p. 142.)

Consideration of objections.

It appears from what has already been stated, that in this, as in every other case that we examined, the valuators substituted a standard of their own for that given in the Act, that they in fact, construed the words "might reasonably be expected to let," as if they were "might be expected to let reasonably," taking into their consideration what rent would be obtained for the land under certain supposed circumstances, and not that which it would yield in the actually existing state of things.

Such their estimate, they state to be lower than the rent "there are very few instances of recent lettings in which their value is not lower than the rent."—(Evidence of Valuators, Appendix B, p. 143.) And such statement is supported by the entries of landlords' and tenants' rates in the books; these amounts being regulated by the proportion which the value bears to the rent, I added up the amounts in six rural divisions, which will be found in the Appendix, and it appeared that in five out of the six, the amount of the landlords' rates is greater than that of the tenants.*—(Landlord's and Tenant's Rates, Appendix D. p. 144.)

The town of Clonmel, as included within the parliamentary limits of the Borough, was valued by separate valuators, and as they were absent, I had no opportunity of examining them. They were residents of the town, and an impression seems certainly to have existed, that their valuation of the town was on a higher scale than that of the rural districts; and on the 8th of June, 1840, a resolution was adopted by the Board, that the Valuators should confer together, and with a committee of Guardians co-operating, so as an equal valuation should be made of the town and county districts.—(Extracts from Minute-book, Appendix A, p. 141.)

Valuation of the Town of Clonmel.

No steps appear to have been taken in pursuance of this resolution, nor is it easy to see how uniformity could be secured between the valuations of property in a large town, and land in rural districts, effected by different persons, where either departs from the standard of the letting value prescribed by the Act.

Four of the guardians, one of whom, Mr. Bagwell, is the proprietor of the greater part of the town of Clonmel, and Chairman of the Board, protested against the entire valuation as contrary to the Act, inasmuch as the Valuators of the rural districts had gone below the letting value of the tenements, and the Valuators of the town had adhered to it, and consequently a

Protest against the entire valuation.

* It is of course to be borne in mind that in tenements valued under 5*l.* the entire of the rate falls on the landlord.

Clonmel.

larger share of the burthen would fall on the town. A copy of the protest will be found in the Appendix A, among the extracts from the Minute Book.—(See p. 142.)

The number of existing leases I could not form even an approximation to, but the evidence shows that the same disinclination to grant leases exists amongst the proprietors of land in this district that I found to prevail elsewhere.—(Evidence of Valuators, Appendix B, p. 143.)

RICKARD DEASY.

Inquiry held at Clonmel, January 7th and 8th, 1841.

APPENDIX A.

Extracts from Minute Book.

CLONMEL UNION.

Appendix A.

Extracts from Minute Book.

AT a Meeting of the Guardians held on the 1st May, 1839:—

Appointment of Committee to inquire into existing surveys.

Resolved,—That a committee of five be appointed to inquire into, and report whether any, and what, surveys and valuations appear to be available and sufficient for the purpose of rating the several hereditaments and premises within the Union, and ascertaining the net annual value thereof: that Mr. Edmond Mulcahy, Mr. Henry Pedder, Mr. Charles Bianconi, and Mr. Patrick Wall, with the vice chairman (John Lacy), be appointed the committee.

Report of the Committee.

At a meeting of the Board, held the 10th of May, 1839, present Mr. O'Donoghue, Assistant Poor Law Commissioner, Mr. Bianconi, on the part of the Committee, reported

As to the town.

that he had procured from the Commissioners for Lighting and Paving the town, a copy of the rate-book, which, with a little revision, the committee conceived might be made available, and save a vast deal of expense.

As to the rural districts.

Mr. Pedder reported that a survey and valuation had been lately made, under an Act of Parliament made for equalizing the County tax in the county of Waterford, which might be also made available, and the committee further reported that the several electoral divisions were also valued under the Tithe Composition Act, and that the several schedules and valuations might be made available:—

Resolved,—That a report be made to the Poor Law Commissioners, that the foregoing surveys and valuations exist in the Union, and may be made available, with due revision and correction.

At an adjourned meeting of the Board, held on the 6th June, 1839, Mr. O'Donoghue, Assistant Commissioner, present:—

Resolved,—That an advertisement be inserted in the Tipperary newspapers, to the following effect: that proposals will be received by the guardians from competent persons for valuing the property of this Union, exclusive of the town of Clonmel; proposals will also be received from competent persons for the valuation of the town of Clonmel.

Resolved,—That the clerk be instructed to write to the Poor Law Commissioners for copies of No. 1, Circular, on valuation and rating.

Appointment of valuators of the rural districts.

At a meeting of the Board held on the 27th June, 1839, Mr. O'Donoghue, Assistant Commisssioner, present:—

Resolved,—That John Egan, of Lisara be appointed a valuator for the rural districts of this Union, and that Pierce Keatinge of Clonmel be appointed as valuator, to accompany Mr. Egan in valuing the rural districts of this Union. That the valuation shall be completed on the 25th March, 1840.

Appointment of Valuation Committee.

Resolved,—That a permanent committee of nine Guardians be now appointed, and denominated the Valuation Committee. That three guardians be selected from the town of Clonmel, three from the rural districts of the county of Waterford, and three from the rural districts of the county of Tipperary. That the following persons, namely Messrs. John Lacy, Henry Pedder, William Smith, John Dumphy, Stephen Moore, John Power, Joseph Slattery, Edmond Mulcahy, and John Norris, be appointed the committee.

That they be empowered, and are hereby requested to inspect the valuation or rate-books, &c. of the Valuators "once a-fortnight" and to give such instructions and directions to the valuators, as to them may appear advisable, and also that they do report to the guardians from time to time, at their meetings, as the valuation of each electoral division shall have been completed. At an adjourned meeting, held on the 15th October, 1839,—

Resolved,—That the Report of the Valuation Committee be received and entered on the Minute Book; it is to the following effect:—

Report of the Valuation Committee.

"At a meeting of the Valuation Committee, held on the 17th September, 1839;—present "Messrs. John Lacey, Henry Pedder, Joseph Slattery, William Smith, John Norris, and "John Power,—Messrs. John Egan and Pierce Keatinge, the Valuators for the rural portions of "the Union, having attended and submitted specimens of the valuation made by them, after a "minute examination instituted by your committee, the principles upon which the Valuators "have commenced their operations appear to your committee to be satisfactorily laid down.

"At a subsequent meeting of your committee, held on the 29th October, 1839, present, John "Lacy in the chair, Messrs. Henry Pedder, Joseph Slattery, John Power, and John Norris, "the Valuators, attended and submitted a copy of the valuation of the electoral division of "Rathgormack, your committee beg to report that, after examining the valuation of said "electoral division, they found the same complete.

"That your committee deemed it expedient to procure information from the landed pro- "prietors or their agents, of the names of the tenants, the number of tenants on the

"different townlands in the several electoral divisions in the Union, to facilitate the valuation, "and for that purpose your committee directed circular letters to be forwarded to the Marquis "of Waterford, John Power, M.P., Moore Disney, and John Congreve, Esqs.; also to Walter "Henry Mansfield and John Hearne, Esqs., who are respectively interested in the electoral "division of Rathgormack, likewise to the agents of the Marquis of Ormond, Lord Clonmel, "Lord Lismore, Earl Glengall, and John Power, Esq., M.P., also to William Perry, Esq, "who are interested in the electoral divisions of Kilsheelan, Killaloan, and Templeetney, re-"questing their co-operation; and that your committee only received answers to said circulars "from the agents of the Marquis of Ormond, William Perry, Moore Disney, and from Lord "Glengall and Miss Osborne's agents."

"Your committee also report that a considerable portion of the electoral divisions of Kil-"sheelan, Killaloan, Templeetny, and Kilronan are in a progressive state."

Resolved, That the clerk be directed to write to Mr. Mortimer, the secretary to the Valuation Commissioners for the county of Waterford, requesting him to furnish the Board with returns of that portion of the Union in the county of Waterford comprised in the electoral divisions of Kilronan, St. Mary's, Killaloan, and Rathgormack; also to supply the clerk with the form.

At a meeting of the Board, held on the 27th November, 1839, Mr. O'Donoghue, Assistant Commissioner present, the minutes of the preceding day's meeting having been read, also the correspondence of the Board, together with the letters received since last day's meeting, and there being laid before the Board copies of the valuation made under the Tithe Composition Act of that portion of the Union situate in the county of Waterford, several members of the Valuation Committee met this day and compared the returns made by Mr. Mortimer, the secretary under the Valuation Commissioners, of that portion of the Union in the county of Waterford, with the copy of the valuation made by Messrs. Keatinge and Egan of the electoral division of Rathgormack; likewise a copy of that portion of the electoral division of Kilsheelan, in the county of Waterford; also a specimen of the valuation made by the town valuators. The committee submitted these documents to the Board for their consideration. An important discussion arose on the principle of rating, when it was agreed on, that all the columns in the schedule should be filled up by the valuator, where it was practicable so to do.

At a meeting of the Board, held on the 14th January, 1840:—

Boundaries of the town of Clonmel fixed.

Resolved, That the boundaries, as between the town and rural valuation of the Union shall be determined according to the Parliamentary boundary under the Reform Act.

At a meeting of the Board, held on the 7th April, 1840:—

Resolved, That the time for completing the valuation of the rural portions of the Union be extended to the 1st June.

At a meeting of the Board, held on the 5th May, 1840, Mr. O'Donoghue present:—

Resolved, That the clerk be directed to furnish the Valuators of this Union with a copy, each, of the circular issued by the Poor Law Commissioners, dated the 25th March, 1840, on valuation and rating.

At a meeting of the Board, held on the 8th June, 1840:—

Time for completing the valuation extended.

Resolved, That the time for finally completing the valuation be extended to the 6th July, 1840, and that the Valuators shall be prepared to submit their valuation to the Board on that day.

Appointment of committee to secure uniformity.

Resolved, That the Valuators of the Union should confer together, so as an equal valuation should be made between the town and country districts, and with a Committee of Guardians co-operating, namely, William Smith, Henry Pedder, Thomas Prendergast, John Keeffe, Stephen Moore, and Pat. Walshe; that the revised circulars on valuation and rating be submitted to the committee in the first instance, and that they be requested to meet on th 15th June, 1840.

At a meeting of the Board, held on the 6th July, 1840:—

Resolved, That the Poor Law Commissioners he apprised that the valuation of this Union has been completed and submitted to the Board this day, in compliance with the Act of Parliament. The Poor Law Commissioners are requested to appoint a day, when the term of 21 days, for the rate-payers to inspect the valuation shall commence; the 10th of August appearing to the Board to be a convenient day.

At a meeting of the Board, held on the 31st August, 1840:—

The valuators submitted their valuation of the Union to the Board. The Guardians present having examined same, are of opinion that it is in a condition for the inspection of the rate-payers.

At a meeting of the Board, held on the 28th September, 1840:—

Appointment of committee to superintend correction of rate-books.

Resolved, That the valuation of this Union having been incorrectly copied, a committee be appointed to superintend the correction and comparison of the Valuators' field-books and the entries made therefrom; and that the committee do personally inspect such corrections and alterations to be be made in their presence by the valuators and the clerks.

At a meeting, held on the 6th October, 1840:—

Books returned to the valuators to be corrected.

Resolved, That in consequence of the valuation books having been inaccurately copied by the Valuators' clerks, the same be returned to the Valuators for the purpose of being corrected and compared by them; and that they shall submit the valuation of this Union on Monday, the 2nd November next.

At a meeting of the Board, held on the 2nd November, 1840:—

Colonel Phipps proposed, and Henry Reade seconded, the following: As it appears that the rural valuation-books have been made up in such a manner, that the annual net value includes the sum inserted as landlords' rates, which should have been deducted from the gross annual value in the same manner as the tenants' rates have been deducted from the gross

Clonmel.
Appendix A.

annual value, by which process the net annual value appears greater than it should be. The rural valuators having stated, that they began by fixing the net annual value, and that they added the tenants' rates, the landlords' taxes, the tenants' taxes, landlords' repairs, tenants' repairs, landlords' other expenses, tenants' other expenses, the total of which forms the gross value, leaving out the landlords' rates altogether.

Resolved,—That the books should be corrected.

As an amendment, it was proposed by Patrick Corcoran, and seconded by Joseph Slattery,—

Resolution to submit the valuation to the inspection of the rate-payers.

Resolved,—That the valuation now submitted to the Board be open for inspection for 21 days, pursuant to the statute.

The amendment was carried by a large majority.

At a meeting held on the 30th November, 1840:—

Resolved,—That Mr. Kiely be employed to calculate the columns of the landlords' rates and add them to that of the gross annual value, and bring them forward into a new column when complete.

Resolved,—That an advertisement be published to the following effect:—

Clonmel Union.

"I hereby give notice, that the guardians of this Union will meet at the Court-house, Clonmel, on Tuesday, the 8th December, for the purpose of taking into consideration the objections made to the valuation, during its inspection, pursuant to the statutes, December 1, 1840."

(Signed) J. Keily, Clerk.

At a meeting of the Board, held on Tuesday, the 8th November, 1840, Mr. O'Donoghue, Assistant Commissioner, present. The Valuators were all in attendance. The objections were then gone into. The guardians, after conferring with the Valuators, made several alterations.

At an adjourned meeting of the Board, held on the 10th December, 1840, Mr. O'Donoghue, Assistant Commissioner, present, the hearing of the objection was entered into. After conferring with the Valuators, some alterations were deemed necessary.

At an adjourned meeting of the Board, held on the 15th June, 1840, Mr. O'Donoghue, Assistant Commissioner, present, the declaration of the guardians, to the following effect, was read:—

"We, Joseph Slattery, Thomas Prendergast, and Patrick Wall, do declare the several particulars specified in the respective columns of the above rate to be true and correct so far as we have been able to ascertain them, to which we have used our best endeavours.

(Signed) "Joseph Slattery.
Patrick Wall.
Thomas Prendergast."

Declaration of rate.

Resolved,—That a rate be declared on the net annual value of this Union at 5*d.* per pound.

The following protest appears on the book:—

Protest against the valuation.

"We, the undersigned guardians, rate-payers, and landowners of the Clonmel Union, do hereby feel ourselves called upon to protest against the valuation-books now submitted to the Board of Guardians, and upon which a rate is about to be declared:

"First, upon the grounds that the system of valuation is totally contrary to the Act of Parliament, inasmuch as several lands and tenements valued therein are not set down at the fair value that the same would bring from a solvent tenant by the year.

"Secondly, inasmuch as the Valuators of the town of Clonmel have invariably valued the several premises upon the real value, if it be let by the year, and consequently the town of Clonmel being over-valued in comparison to the rural district, will bear much more than its fair proportion of the rate, not having been valued upon the same principles as the rural district.

"Lastly, we protest against the slovenly and incorrect manner in which the books of the rural Valuators have been laid before the Board.

(Signed) "John Bagwell.
W. H. Read.
Wm. Smith.
Henry Pedder.

APPENDIX B.

Evidence of Valuators.

Pierce Keating and *John Egan*

Were appointed in June, 1839, to value the rateable property in the rural districts of the Union. — Evidence of valuators.

Have never been engaged in the valuation of land before. — Appointment and qualification of valuators.

Mr. Keating held lands heretofore, but they are now let.

Mr. Egan holds lands still, not in this Union.

Were not furnished with any documents by the Board.

The Board resolved, that the valuation of the county of Waterford, under a private Act, should be furnished to us as a guide; but they afterwards resolved on not giving it to us, but they themselves compared the portions then done with it. — Documents furnished by the Board.

Were never furnished with the applotments under the Tithe Composition Act.

The county cess in Tipperary is levied by the acre, without any reference to value. — County Cess, how levied in Tipperary.

In Waterford it used to be by the acre, but now there is an alteration, and it is under a new system. — In Waterford.

They applied for rentals, but got very few; got them from about a half a dozen or more. The occupiers were very free in giving information. — Rental.

In general, they ascertained the acres by the returns of the occupiers, and inquired in every case where they had any doubt of its accuracy. — Acres, how ascertained.

Inquired who was the owner of the tenement, and put him down as such. — Mode of proceeding with the valuation.

Proceeded together in the valuation; visited each tenement themselves.

Inquired, in all cases, the rent paid, and ascertained the amount of the landlords' rates by that information; but in a great many cases the rent agreed to be paid was not what was paid. — Inquiry as to rent.

Those are cases of recent letting within the last 16 years; they took what amount of rent the occupiers said they paid, and regulated the proportion of the rates accordingly. Were never influenced by the rent paid in estimating the value, which was in general lower than the rent; where there were old leases, their value was over the rent; but, with that exception, it was in general under the rent. There are very few recent lettings in which their value is not lower than the rent. — Value lower than rent.

Judged of the value of the land by what it would be worth to a solvent tenant who would pay all his engagements and live by the land. They supposed him to have good bread and milk every day for himself, and meat two or three times a-week, and comfortable clothing for himself and family, and to be able to pay priest and minister. The rent he could pay, living in that way, and paying all charges on the land, they considered the value of the land. — Their standard of value.

Did not calculate the amount of produce. Judged of the quality of the land merely by walking over it, and being well acquainted with the country. Entered into no calculation of capital. — Did not calculate produce.

Clonmel is the only town in the Union. The influence of the town is felt about three miles off, and within that circle the value of the land, supposing the quality of the soil to be the same, varies according to the distance. In valuing the land within that circle, adopted the same standard as outside it, except in cases of town fields or residences within the immediate neighbourhood, and with respect to them considered what they were worth for those purposes. The limits of the borough are very close to the town. Supposed the county cess to be paid by the tenant; allowed for it, by deducting the amount from the gross annual value. The tithe rent-charge we supposed to be paid by the landlord. In some cases the landlord does not require it from the tenant. Did not take it much into account. The average county cess in Tipperary is about from 3*s*. 6*d*. to 4*s*. per acre. In the county Waterford it is somewhat lower. The tithe rent-charge varies very much in different parishes. The "tenants' other expenses" was for keeping up the farm in its present state. The repairs of houses and insurance were put down in the column of that head. "Landlords' repairs and insurance" was left blank, because in very few instances were any repairs made by them. The county cess was put down under the head of tenants' taxes and other public charges. There was no other tax included. — Land near Clonmel how valued. — Net value how ascertained.

The landlords' taxes we left blank; "Tenants' Rates" consisted of the proportion of the poor rate which the tenant would have to pay according to their value, calculated it at 10*s*. in the pound. The landlord's proportion of the rate was put down under head "Landlords' Rates."

That proportion was regulated by ascertaining the rent paid by the tenant: only took into account the rent agreed to be paid. In making up the books, they did not at first add the amount of the landlords' rates to the net annual value; the gross annual value was less by that amount than it ought to have been. That was corrected by an order of the Board, and the amount added. In a few instances, valued smaller farms, that is, of one or two acres, higher in proportion than larger; because, if there were a good house on them, they would let higher. It was only in those cases: in all other cases, valued them in the same proportion as the larger. Not less than 50 acres of the average land of this county, held at their valuation, would support a tenant in the way described. Judged of the smaller farms by considering what a tenant could pay if he held more of the same quality of soil, living in the manner described. The majority of farms in this country are between 10 and 50 acres. In considering the value, considered the tenant as getting a lease, but not for any particular term. In general, no leases are given now; where any are given, they do not exceed 21 or 31 years. — Landlords' and tenants' proportion of poor-rate. — Small farms valued in the same proportion as the larger. — Average size of farms. — Few leases given now.

Did not value farm houses separately; considered what the whole was worth, house and all; when the house was good, considered the value of it, and deducted the rate of insurance. — Farm-houses how valued.

Clonmel.

Appendix B.

In estimating the repairs of the house, it varied according to the appearance of the house; the repairs of the farm were estimated by considering how many men there would be required, and for how many days during the year, to keep it in repair. and the price of the labour.

No reference to the state in which the land was to be given up.

Competition for land.

Did not consider, in estimating the value, whether the tenant would give it up in a better or worse condition, supposed him to follow any mode of cultivation he pleased. Did not take into consideration any estimate of the value that the tenant who registered a vote out of it might have put on the tenement. The competition for land is very great, both in large and small farms, and is equal in both. Any rent that is asked will be offered. Although a tenant might be content to live in a worse state than that they described, did not consider what such a man would pay as a fair test of the nature of the land. The tenants generally live in a worse way than that described, and consequently they pay high rents. Submitted the valuation of the division of Rathgormack to the Valuation Committee: they approved of it; and every other portion of the valuation was submitted to them, and they were satisfied with the scale of value which had been adopted. When the valuation was entirely completed, it was submitted to the Board, and adopted by them. The only instructions received were the circulars of the Commissioners on Valuation and Rating.

Valuation approved of by the Committee.

Instructions to valuators.

Attempts to secure uniformity between town and country valuations.

A committee was afterwards appointed to secure uniformity of valuation between the town and rural districts, but nothing was done. The two valuations were completely distinct. The two were submitted to the Board together, and adopted together. There was a complaint made by some guardians that the town had been valued higher than the rural districts. They all, however, approved of the valuation of the rural districts.

There were about 100 objections made in the whole Union; very few of these were allowed. No comparison was made of the valuation of the town and of the rural district. Valued woods at what the land would be worth if the wood were removed.

APPENDIX C.

Appendix C.

TABLE of ASSESSMENTS, showing the Numbers of Tenements rated for Poor Law purposes, at the Values undermentioned.

Name of Electoral Division.	Not exceeding £5.	Above £5, and not above £10.	Above £10, and not above £15.	Above £15, and not above £20.	Above £20, and not above £30.	Above £30, and not above £40.	Above £40, and not above £50.	Above £50, and not above £100.	Above £100.	Total.	Area in Statute Acres.	Population according to Census of 1831.
1. Clonmel . .	813	552	172	153	180	135	92	102	36	2,235	13,733	16,140
2. Kilsheelan . .	127	26	10	5	18	5	4	15	12	222	10,785	1,389
3. Temple Etrey .	142	16	17	..	12	4	3	10	5	209	2,377	1,437
4. Lisronagh . .	52	22	11	8	8	1	4	17	10	133	3,615	1,378
5. Newchapel. .	128	52	27	9	21	7	12	23	11	290	4,749	2,085
6. Innislonaghty .	340	44	37	19	17	18	8	29	26	538	8,993	3,015
7. Kilronan . .	449	136	89	38	53	27	15	19	7	833	27,202	5,170
8. St. Mary's . .	388	64	22	11	5	8	7	15	6	526	5,221	3,387
9. Killaloan . .	76	13	7	3	5	1	..	7	2	114	4,099	841
10. Rathgormack .	116	30	17	20	12	14	9	36	9	263	8,099	2,252
Total . .	2,631	955	409	266	331	220	154	273	124	5,363	88,873	37,094

APPENDIX D.

Appendix D.

LANDLORDS' AND TENANTS' RATES.

Electoral Division.	Landlords' Rates.	Tenants' Rates.
	£. s. d.	£. s. d.
Temple Etrey	8 7 1	22 15 3
	7 9 6	6 8 11½
	4 7 10½	1 6 7
	5 0 8½	2 9 11½
	3 10 2	0 2 10½
	28 15 4	33 15 6½

Landlords' and Tenants' Rates—*continued.*

Electoral Division.	Landlords' Rates.	Tenants' Rates.
	£. s. d.	£. s. d.
Rathgormack	38 0 4	31 14 4½
	7 9 9½	9 13 3¾
	27 19 2	11 6 9¾
	14 8 6¾	5 2 2
	5 14 10	5 3 5
	8 0 10½	6 9 5½
	17 16 2	9 18 4½
	10 15 5½	5 12 0
	5 11 9½	6 14 1
	1 6 3	0 9 9½
	139 3 2¾	92 3 9½
New Chapel	3 14 11½	1 14 4½
	10 16 1	14 10 4
	8 4 6½	3 7 0½
	11 4 9½	5 3 10
	10 2 3	12 8 4
	3 15 3½	2 16 7½
	3 16 1½	5 8 11
	21 8 7½	7 16 1
	73 2 8	53 5 5½
Lisronah	28 14 5½	5 10 5½
	2 11 7	2 3 6
	23 2 2	19 2 7
	4 15 3	3 17 6½
	8 7 3	9 5 0
	17 16 4	10 9 0
	0 5 3	0 3 6
	85 12 3½	39 1 8
Kilsheilan	25 10 10½	35 1 6½
	7 16 5	3 18 9½
	18 2 2½	12 10 0
	6 15 5	9 13 0
	13 1 6	7 2 11½
	5 5 4	2 3 0
	18 18 6½	8 13 7
	1 18 3	0 16 8
	1 1 2	2 16 4½
	98 10 7½	86 0 7
St. Mary's	19 12 11½	48 12 10½
	3 8 10¾	5 15 3½
	1 6 8½	0 11 9
	1 7 9	0 11 10
	2 1 8	0 15 9½
	1 12 6½	0 8 2
	1 5 8	1 1 1½
	1 4 4½	0 18 0
	1 1 3	0 11 1
	0 5 2	0 5 2
	0 16 10	1 0 9½
	0 17 10½	1 8 5
	0 8 1½	0 6 2
	34 17 10¾	62 5 5

BELFAST.

REPORT.

Belfast.

THE Union of Belfast comprises the whole of the town, and also the rural districts surrounding it; seven divisions of the Union lie within the county of Antrim, the remaining five in the county of Down.

Committee appointed to report on existing valuations.

The Board of Guardians, on the 1st February, 1839, appointed a committee to report on existing surveys and valuations, with a view to ascertain whether any of them would be sufficient for the purposes of the Poor Law.

That committee reported that a new valuation must be resorted to; but that there were probably surveys in existence which, with the aid of the general reputation of the electorial districts respectively, might be made available and sufficient.—(Report of the Committee, 17th February, 1839, Appendix A.)

Valuation committee.

On the 22nd April, 1839, the Board of Guardians appointed a committee of eight of their own body, "to prepare a valuation of the Union, agreeably to the instructional letter of the Commissioners. The committee to have full power to call in such professional assistance as they shall think necessary to enable them to avail themselves of Mr. Griffith's county valuation, the police valuation, the valuation for tithe composition, and all other valuations which in the opinion of the committee may, with such professional assistance, be made available for the purpose."—(Minute-book, 22nd April, 1839.)

Minute-book of valuation committee.

The committee so appointed held frequent meetings, and their proceedings are recorded in a separate minute-book, of which the clerk of the Union has the custody. It appears by that book that, on the 17th of May, 1839, the committee passed two resolutions: the first relating to the valuation of the town of Belfast, the other to that of the rural districts. Those resolutions are as follows:—

Town valuation to be founded on police valuation reduced.

1st. That it is the opinion of this committee that the valuators by whom the last police valuation was made be employed to value the tenements in Belfast omitted from that valuation, and the tenements in Ballymacarrett and other suburbs; and that a valuation for the purpose of the poor-rate may be made of the remaining tenements by making a reduction at some uniform rate upon the police valuation, the amount of the deduction to be determined by the information to be given by those valuators of the principle on which they proceeded in forming that valuation.

Rural valuation.

2nd. That it is the opinion of the committee that a valuation of the county districts might be made by two respectable occupiers of land: one from that part of the Union within the county Down, and one from that in the county Antrim; and that the services of such valuators may be obtained for a reasonable remuneration; and that the employment of professional valuators may be dispensed with.

Professional valuators dispensed with.

The first of these resolutions appears to have been departed from in some degree. The plan of compiling a valuation from that of the police and that of Mr. Griffith, by making a reduction at a uniform rate from the former, appears to have been abandoned to a certain extent; but the committee appointed Mr. Francis Richey, who is by profession a builder and road-contractor, to make a valuation of the tenements in Belfast and its suburbs, which he accordingly did with the assistance of the police valuation and that of Mr. Griffith, in the manner which will be hereafter referred to, and which will be found detailed in his evidence.

Town valuation founded on police valuation and Griffith's.

Rural valuation.

The resolution respecting the rural districts appears to have been strictly pursued; and the services of professional valuators being dispensed with under the terms of that resolution, Mr. John Orr and Mr. Alexander Montgomery, two respectable farmers, were appointed to make a valuation of the rural districts of the Union.

Mode in which the rural valuators proceeded.

The mode in which they proceeded with the valuation may be generally thus described:—They accompanied each other, and traversed the rural districts of the Union; inquired the occupiers' names, looked at the farms, and set an acreable value on the land. The number of acres in the possession of each occupant was then ascertained, and thus the value of the holding was computed. If the house upon the farm was above the usual class of farmers' houses, they added something to the acreable rent on that account, and "lumped the house and land together."

They made no attempt to take a closer view of the quality of the land by digging into the soil and sub-soil, as practised by Mr. Griffith's valuators, although the valuators themselves thought that, for the purpose of a valuation, "it was necessary to dig, if they had time; but they went so rapidly that they could not do so."—(Evidence of Mr. Orr, one of the valuators of the rural districts, Appendix B.)

Standard of value.

The standard of value which they adopted was "what they considered to be a fair rent between landlord and tenant."—(John Orr, Appendix B.) In order to determine what would be a fair rent, they did not make any computation founded on the amount or value of the gross produce.—(*Ibid,* page 152.)

Did not adopt the rack rent.

They did not adopt the rack-rent at which the tenement would let.—(*Ibid,* page 152.) The

Belfast.

rack-rent was defined by the valuator to be "the rent which tenants pay who live like swine and make money for their landlords."—(Evidence of John Orr, valuator, Appendix B.)

Definition of rack rent.

Their opinion of what is a fair rent between landlord and tenant appears to have been formed from the rents of the townland where the farm of one of the valuators is situate. "They knew what was paid under the new leases on that townland"—(*ibid*, page 152); "and thinking that rent a fair one, they adopted it as the standard of value."—(*Ibid*, page 152.)

Standard of value.

The "good will" on that townland generally brings from 10*l*. to 20*l*. an Irish acre.—(*Ibid*, page 152.)

The result of this mode of valuation will be best understood by referring to the evidence of the valuator, as to the relation which his valuation bears to the actual rent in the several divisions of the Union.

Relation of the valuation to the rent in the 12 rural divisions.

In the divisions of *Ballygomartin* he says that, with regard to such of the tenements as are let from year to year, "the valuation is from 5 to 10, or 25 per cent. under the rent." The rack-rent in those divisions "is sometimes 25 per cent. over the valuation."—(Appendix, Evidence of John Orr, page 152.)

Ballygomartin

Valuation from 5 to 25 per cent. under rent.

In the divisions of *Ballymurphy*, Whitehouse, Carmony, Ballysillan, and Ballymacarrett, a similar remark applies: "Where let at will, or upon new leases, the rent may be from 5 to 25 per cent. above the valuation."—(*Ibid.*)

Ballymurphy.

Rent above valuation.

In the division of Dundonald the valuator says that, "where let at will, or on new leases, the rent may be from 5 or 10 to 30 per cent. above the valuation. It is a dry, warm soil, in the neighbourhood of Belfast, and brings a high price for potatoes."—(Appendix, Evidence of John Orr, page 152.)

Dundonald.

Rent above valuation.

In the division of Castlereagh it appears that the rent and the valuation are nearly equal. In this division, therefore, the valuators were of opinion that the rents were fair as between landlord and tenant. It is in this division that the farm of John Orr, the valuator, is situate. Lord Downshire is the landlord.—(*Ibid.*)

Castlereagh.

Rent and valuation nearly equal.

In the division of Hollywood and Ballyhackamore the tenements, when let at will, or upon new leases, bring rents from 5 or 10 to 30 per cent. above the valuation.—(*Ibid.*)

Hollywood and Ballyhackamore.

Rent above valuation.

The division of Greencastle is, for the most part, occupied by gentlemen's seats—(*Ibid.*)—and no comparison can be instituted between the rent and the valuation.

Greencastle.

The result is that of the eleven rural divisions of the Union there are nine in which the actual rent at which tenements let at will, or on new leases, exceeds the valuation from 5 to 30 per cent.; but then this is not a "fair rent between landlord and tenant," but a rack-rent, that is, to use the definition of the valuator, the rents which tenants pay who live like swine, and "make money for their landlords."

It can scarcely be doubted that those who let their land "at from 5 or 10 to 30 per cent. above the new valuation," would, if they were consulted, each give their opinion that the rent paid by their particular tenants is a fair rent between landlord and tenant; and it is not going too far to say that the above evidence shows that in the Union of Belfast opinions as to what is a "fair rent between landlord and tenant" range from the rate according to which the new valuation has been framed to 30 per cent. above it. The opinion of the valuators may be a very just one, but others entertain opinions so widely different that it is impossible to say that any exact criterion has been adopted in making the valuation.

We now come to the valuation of the town of Belfast; and which, as before observed, has been made by a different valuator.

Valuation of the town of Belfast.

Mr. Francis Richey, who was employed for this purpose, appears to have acted in some manner in the spirit of the resolution of the committee before referred to, which originally contemplated not making a new valuation of the town, but proposed to compile one from that of Mr. Griffith's and the police valuation combined. Mr. Richey states that he adopted Griffith's valuation as the basis of his own for tenements above the value of 20*l*.; and for the tenements under that value he derived more assistance from the police valuation.—(Appendix B, Evidence of Francis Richey.)

The standard of value which he adopted was "what he considered a fair rent between landlord and tenant for the house let by the year."—(Appendix B, Evidence of Francis Richey.)

"He did not take the utmost which could be got from a solvent tenant, but what he considered a fair rent."—(*Ibid.*)

Did not take the utmost that could be got from a solvent tenant.

He stated that he did not measure the houses. He thinks they should be measured in order to make a correct valuation; and he thinks the valuator ought to be permitted to enter the houses at certain hours. He adds that he thinks it impossible to make a correct valuation of the houses in a town like Belfast without measuring the houses and entering them. He thinks his own valuation is not correct. It would require two or three times going over it to make it correct, and measuring and entering the houses.—(*Ibid.*)

Measuring the houses and entering them necessary for a correct valuation.

This valuation is generally under the rent paid.—(*Ibid.*) He states that in High Street the valuation is sometimes 10 per cent. under the rent actually paid. He has no doubt that those rents, viz., the rents in High Street, are paid.—(*Ibid.*)

Valuation in High-street under the rent.

There have been no steps taken by the Board of Guardians at Belfast, as in some other Unions, to revise the valuation, either of the rural districts or the town; but it has been deposited in the Board-Room, open to the inspection of the rate-payers, pursuant to the provisions of the Act, and no objections of any consequence have been made to it.

No revision of the valuation.

The result of the whole enquiry at Belfast leads to the conclusion that the valuation of the rural districts is very much below the standard contemplated by the Poor Relief Act, and that the valuation of the town is also below that standard, but not to so great a degree. This

Belfast.

results from the principles on which the valuators have proceeded, and with regard to the relative correctness of the valuation of one tenement as compared with others no confidence can be felt, the valuators concurring in expressing their opinion that their own valuations are imperfect, and that more time and more expense would be requisite to make a correct one.

(Signed) Charles Haig.

APPENDIX A.

EXTRACTS from Minute-Book.

February 1st, 1839.

Appendix A. — Extracts from Minute-book.

Committee of 4, appointed to report on existing Surveys and Valuations, according to the order, page 3, sect. 3.

Committee of four.

1 & 2 Vic. cap. 56.

Report of Committee.

The committee appointed by the Board of Guardians at the meeting held on the 1st February, 1839, for the purpose of inquiring whether any, and if so what, surveys or valuations exist, that might be made available and sufficient for the purpose of estimating the net annual value of the hereditaments liable to be rated under this Act, report as follows:—

No existing surveys that would be sufficient.

First, that there are not any surveys or valuations existing in any part of the Union that would be available and sufficient for the purpose.

Second, that there are surveys and valuations in existence, in the whole of the Union, which, with due revision and correction, might be made, though not available and sufficient, of great service for the purposes aforesaid, though they would not, as regards value at first, serve as a basis for a new work.

Existing surveys.

The surveys here alluded to are the Ordnance Survey, the surveys in the office of the Marquis of Donegal and other landed proprietors, and any made under the directions of the Tithe Commissioners, and the reputation of localities with respect to the contents and value of farms, &c., might be found useful.

The valuations are parochial applotments, valuations in Belfast and other towns for police purposes, tithe views under the direction of the Commissioners, and the general valuation of Ireland conducted by Mr. Griffith; to which may be added the reputation of localities, which can be best collected from persons in the habit of apploting county and parochial cesses; but the committee are of opinion that the aid to be derived from these surveys and valuations will be found very deficient, compared with the data necessary to form a valuation for a rate under the Poor-Law.

Ordnance survey.

The Ordnance Survey, no doubt, will be very useful; it shows the boundaries and contents in acres of townlands and other denominations of territory, and existing buildings; but it does not show, in acres, the possession of each occupier. The consequence, with respect to the county-rate, is, that if any difference of opinion arises regarding the interval applotment upon the townland of the sum required, a surveyor must be resorted to; and this is a necessity that would probably very often arise were a valuation to be made for a poor-rate on the Ordnance Survey alone.

Griffith's valuation.

The general valuation of lands and tenements, made by Mr. Griffith under 6 & 7 Wm. IV., chap. 84, is not sufficient for the poor-rate, many descriptions of property being omitted in the former that are made liable for the latter, and even for property included in both. The mode prescribed by the two statutes for estimating rent, &c., may, and probably do, differ.

The great object of Mr. Griffith's valuation is to obtain the relative value of townlands, and other districts, with all other townlands and districts of a county, for the purposes of a county-rate; it is a territorial valuation, but without reference to occupancy, each townland being thrown into arbitrary sections, and an average value laid upon each section; which value is founded on an assumed average value of the produce of land, viz.:—

Griffith's valuation founded on an assumed value of agricultural produce.

Wheat . .	10*s.* per cwt.
Oats . . .	6*s.* ditto.
Barley . .	7*s.* ditto.
Potatoes . .	1*s.* 7*d.* ditto.
Butter . .	69*s.* ditto.
Beef . . .	33*s.* ditto.
Mutton . .	34*s.* 6*d.* ditto.
Pork . . .	25*s.* 6*d.* ditto.

County cess.

The county-cess is presented and applotted under the Grand Jury Act 6 & 7 Wm. IV., chap. 116, sect. 149, &c., the applotters being chosen in a very unsatisfactory manner; those appointed for a townland, and directed to make it as nearly as possible an applotment on the occupiers; but, when they come, for instance, to John Smith's farm of 30 acres, they find it running into several sections; say 5 acres in No. 1, 7 acres in No. 2, and 18 acres in No. 3. These 18 acres may be an average value in the whole section (No. 3) of 15*s.* per acre, but the average value of the 18 acres by themselves may be very different; the consequence is, that if they enter into the matter as minutely as they ought to do, they must make a new key for the applotment of the rate on the townland; which key, however, must agree in its total *amount*

with the total *sum* of Griffith's relative valuation for that townland; and this often cannot be done without trouble and expense, including that of a land-surveyor; for which expense there is no provision in the statute.

In towns a difficulty of the same kind occurs, the buildings being in some cases valued in lots, without reference to occupancy. In the county each house is, of course, valued separately. In towns.

In support of the opinion of the committee with respect to the omission of property under the one valuation, that is made liable for the other, a schedule of property made liable to taxation under each Act of Parliament is annexed, viz.:—

For County Rates:—

First, Lands and tenements.
Second, Water-power; to the extent in use, but not in machenery.
Houses to be valued for two-thirds only of the rent they would let for.
Houses not exceeding 5*l.* rent exempt.

There are certain other exemptions that perhaps do not agree with the exemptions under the Poor-Law.

For Poor Rates:—

First, Lands.
Second, Buildings.
Third, Mines (opened).
Fourth, Commons.
Fifth, Rights of Common.
Sixth, Profits of all other kinds from lands.
Seventh, Rights of Fishery.
Eighth, Canals.
Ninth, Navigation.
Tenth, Rights of Way.
Eleventh, Rights or easements over land.
Twelfth, Tolls levied in respect to such.
Thirteenth, All other tolls.

There are certain exemptions which perhaps do not agree with the exemptions in Griffith's valuation; at all events, houses not exceeding 5*l.* rent are not exempt.

Under all these circumstances the committee have come to a conclusion that a new valuation must be resorted to, but that there are probably surveys in existence which, with the aid of the general reputation of the electoral districts respectively, may be made, with occasional exception, available and sufficient. New valuation must be resorted to.

The Committee hoped they did not exceed the spirit of their instructions in suggesting that the valuation of the whole Union, with the exception possibly of the town of Belfast, should be made by the same persons, so that a uniform system might be pursued; they would recommend that there should be three persons employed who should all be present when business was transacting, that one of these persons should be from the county of Antrim and one from the county of Down, and it would be desirable that the third, as well as being qualified in other respects, should be a land-surveyer, and *if in addition, he could be one of Mr. Griffith's trained assistants,* who had already been employed in the Union, it might be advantageous; and a useful assistant might be obtained in each electoral division, from among the persons usually employed in applotting its county and parish cesses. Recommendation; rural districts to be valued by the same persons in order to secure uniformity.

Should a different set of valuators be employed for the town of Belfast, the same principles would apply.

Finally, the committee at the risk of being thought officious, suggest for the consideration of the Board, whether it would be advisable to move the Commissioners of Poor-Law, to impress upon Government, the advantages that would probably arise to the public from having one uniform valuation for county and poor-rate, and possibly parish rate. It is understood there is to be an amendment of the grand jury act this session, and if the property for taxation under it were made to agree with that under the Poor-Law, and the county treasurer enabled to declare a poundage rate, instead of the clumsy machinery of applotment at present existing, a simple and uniform mode of operation would be established which could not fail of being satisfactory to the public. A uniform valuation for county and poor rate desirable.

[Recommendations as to employment of professional valuators not afterwards acted on. See Minutes of Valuation Committee, post.

17 February, 1839. JOHN ROWAN, Chairman.

April 23, 1839.

Committee of eight appointed to prepare a valuation of the Union, agreeably to the instructional letter of the Commissioners. Committee of eight.

The committee have full power to call in such professional assistance as they find to be necessary to enable them to avail themselves of Mr. Griffith's county valuation, the police valuation, the valuation for tithe composition, and all other valuations which in the opinion of the committee may, with such professional assistance, be made available for the purpose. See Minutes of Proceedings of Committee, post.

May 21.

Report,—That the committee has presented a copy of the police valuation, and are preparing copies of the ordnance maps valuation field books.

Recommendation to adopt the police valuation with alterations and reductions.

Resolved,—That a new valuation be made of the rateable property in the town and suburbs of Belfast. New valuation ordered.

Belfast.

Appendix A.

Extracts from Minute-book.

Valuators appointed.

May 28, 1839.

Valuators appointed.

Resolved,—That the valuation committee appointed April 23, be continued, and requested to co-operate with the valuators.

February 4, 1840.

The committee of valuation report, having met the valuators, and having seen the books of valuation, which were in such a forward state as to be finished before next meeting of the Board.

Valuation received and valuators paid.

Resolved,—That the committee of valuation be authorized to receive the valuation, and pay for it according to agreement.

March 3.

Committee of valuation reports having received the valuation returns, and paid the valuators, which was approved of by the Board and confirmed.

September 1, 1840.

Resolved,—That the valuation having been complete, it be laid open to the inspection of the rate payers, and that the clerk be directed to attend the Board Room for 21 clear days, &c., and that he do give the public notice by advertisement.

That all objections to the valuation must be stated in writing, and given to the clerk on or before the 28th of September, who shall keep a list of such objections.

New erections.

That the valuator proceed immediately to the valuation of all new erections, in addition to those formerly valued, and make such other alterations as may suggest themselves.

September 29, 1840.

The clerk having presented the objections that have been made to the valuation,

Objections to valuation.

Resolved,—That the clerk be directed to forward the objections to the valuators, and request them to proceed forthwith to examine the several premises, in respect of which such objections have been made, and furnish a report thereon.

Rural valuation.

Number of objections.

[See evidence of Ritchie and Orr.]

Mr. Orr and Mr. Montgomery reported the objections that have been made, and what they had done on them, which was approved of by the Board; there were about 14 or 15 objections to value for the rural districts, 2 or 3 alterations were made, about 104 objections as to value for the town, 58 slight reductions were made, 2 were raised, the rest remained the same valuation of the new erections ordered to be laid open to inspection of occupiers for 21 clear days.

Town valuation; new erections.

Mr. Ritchie handed in a Return of all new erections since general valuation. Mr. Ritchie also gave in his Report of the re-examination of the several properties to which objections had been taken.

Resolved,—That his alterations be approved of.

Extracts Minutes of Valuation Committee of Eight, appointed 23rd April, 1839.

17th May, 1839.

Proceedings of valuation committee.

Services of professional valuators dispensed with.

Resolved,—That it is the opinion of the committee that a valuation of the county districts might be made by *two respectable occupiers* of land upon that part of the Union within the county of Down, and one from that in the county of Antrim; and that the services of such valuators may be obtained for a reasonable remuneration, and that the employment of professional valuators may be dispensed with.

Proposal to reduce the police valuation.

That it is the opinion of this committee that the valuators by whom the last Police Valuation was made be employed to value the tenements in Belfast omitted from that valuation, and the tenements in Ballymacarret, and other suburbs; and that a valuation for the purposes of the poor-rate may be made of the remaining tenements, by making a deduction at some uniform rate upon the Police Valuation, the amount of the deduction to be determined by information to be given by those valuators of the principle on which they proceeded in forming that valuation.

7th June, 1839.

Directions to ascertain rent.

The valuator directed to apply to the different landlords for information respecting the quantity and rent of the different occupancies.

25th June, 1839.

Difficulties in ascertaining rent.

Clerk directed to write to the Commissioners, stating inability of the valuators to fill up columns 8 and 9, because of the landlords and tenants generally refusing to state the actual rent, and stating difficulties also as to 10 and 15.

The valuators stated the difficulties they found in apportioning the quantities to the several occupiers, and requested assistance in calling together the several townlands to have the deficiency from the Ordnance Survey made up.

Resolved,—That the clerk be directed to give all the assistance in his power, by calling together the several occupiers in the respective townlands and meeting them, for the purpose of inducing them to appoint from their own number parties to applot the amount of the deficiency.

14th October, 1839.

That the appeals against quantity be referred back to valuation to reconsider the matter, and report to the next meeting of the committee.

[Mode of revision thus described by James M'Kane.—There are about 83 townlands, and they all met; sometimes two or three townlands met at once.

Meetings of townlands.

These meetings are only consulted as to areas, not to value. If questions were asked as to the value set on the land the clerk refused; if the whole quantity ascertained by the Ordnance Survey could be made out with the assistance of these meetings the charges in quantity were made accordingly, if not the meeting appointed a committee of three or four inhabitants of the townlands to applot the deficiency. The meetings were attended by the clerk, but in general not by the valuators. By this mode of proceeding it is considered that the necessity of a survey

Only consulted as to areas, not as to value.

The rule was that the quantity should be brought up within 1 per cent. of the Ordnance Survey, and has been done so in all instances, and in some cases fully.]

APPENDIX B.

EVIDENCE OF VALUATORS.

James McKane, clerk of union, in answer to queries, states,—The union of Belfast extends into County Down and County Antrim. It was declared 21st December, 1838. There are 12 electoral divisions.

11. The valuators were appointed about June, 1839.
12. There were three valuators, one for the town, Mr. Francis Richey, road contractor and builder; two for the rural districts, Mr. John Orr, farmer, and Mr. Alexander Montgomery, farmer.
14. The documents furnished to the valuators were landlords' surveys, wherever they could be obtained; county cess applotments, maps ordinance survey, Griffith's valuation, police valuation.
15. The two rural valuators valued together.
16. None of the documents were used to ascertain value, but were sometimes referred to.
30. The test adopted was what a solvent tenant could pay, he being subject to repairs and insurance, and all taxes. But in some cases, where the situation has raised the rent to an extravagant rate, the valuators did not go to the amount of that rent, although the house, in fact, may bring it from a solvent tenant, but took what would be a fair rent in every case. In any good business situation in Belfast houses are set above what could be a fair rent. Mr. Rickey's valuation is higher in good situations than any former valuations.

Principle of valuation.

Houses are let above the fair rent.

About High-street, Bridge-street, and that neighbourhood, thinks the valuation is generally below the rent.

High-street valuation below the rent.

In Donegal-street thinks the valuation is rather below the rent, but not much.

Donegal-street.

Thinks that if the houses were let in the market to the highest bidder they would generally bring more than the valuation.

Houses would bring above the valuation.

36. The valuator did not look to the rent.

Valuator does not look to rent.

41 and 42. In the town the deduction for repairs and insurance was 16*d.* in the pound. That was Mr. Richey's estimate of the costs of repairs and insurance.

Repairs and insurance.

47. The two rural valuators were farmers, and took what they considered a fair rent between landlord and tenant.

The Guardians advertised that the valuation would be laid open for inspection of the rate-payers for the time specified by the Act, and would receive objections and act on them if they thought fit. About 20 objections for the rural districts, and 80 from the town, were made. Very few alterations were made, except with regard to mill property; that was the only revision that took place of the valuation as prepared by the valuators.

Objections.

No revision.

In general the objections were by persons who objected to the valuation of their own tenantry as too high. There was one objection by a landlord as to two farms being too low; and another objection by another landlord, as to the quantity with which a particular tenant was charged.

Objection to valuation as being too high.

Objection by landlord too low.

There was no *check* valuator.

No check valuator.

The rural valuators went first to the townland of Castlereagh, and fixed upon a standard form, and set a value upon it; believes it was the farm of Mr. McConnell; the value of which was put first at 28*s.* the English acre, but was afterwards reduced to 26*s.* after they had gone over two or three townlands. They always went together, and determined the value according to that standard. Mr. McConnell holds under Lord Downshire; thinks that is about the rent, perhaps rather under it; thinks that the valuation generally is very near Lord Downshire's rent. Lerd Downshire lets at a very easy rate. Any tenant quitting his farm would get 10*l.* or 20*l.* an Irish acre for his good will: supposing him a tenant at will, a lease would make very little difference.

Rent.

4. Each farm was valued separately; where a large part was mountain it was valued separately.
6. The quality was not ascertained by digging the soil; but they had the advantage of the ordnance survey.
8. The valuators considered Griffith's valuation was generally under the value in good situations, and too high in proportion in the mountain districts. They found that land

Griffith's valuation.

Belfast.

Appendix B.

Evidence.

near Belfast, of the same quality as other land 10 miles off, was valued much about the same.

9. Plantations, if ornamental, were considered as giving an additional value to the residue.

24th October, JOHN ORR, one of the Valuators of the Rural Districts, in answer to queries, states,—

14. Did not get the tithe composition.
15. Got applotment to county cess in County Antrim, but could not get it in County Down. Only used it to ascertain acres, and to fill column for taxes; did not use it to ascertain value.
16. Got maps ordnance survey.
17. Got Griffith's valuation, and copies of his field books.
Did not get Griffith's instructions and valuators.
18. Did not get the rentals. The landlords refused to give them.
19. The two valuators of the rural districts valued together. Used Griffith's valuation sometimes, but chiefly for houses, not for land; partly for land, but particularly for houses; generally found it below the real value; thinks it would be necessary to add from one-third to one-fourth, sometimes added nearly half, sometimes nothing at all; relied on their own knowledge. Did not dig the soil or subsoil; thinks it would be necessary to do so if they had time, but it would have taken a long time, and they went so rapidly that they could not do so; had no spademan. Sometimes, if they found a man digging they would desire him to take up a spadeful, to see what it was like.

Did not dig; thinks it necessary.

24. Began on our own farm; holds under Lord Downshire; adopted the neighbourhood of Castereagh as the standard, and took what they considered likely that Lord Downshire would put on it provided there was no houses on it, and added something for the house. Some of the leases in Castlereagh are new and some old; knew what was paid under the new leases; adopted that rent as the standard of value; carried that on as well as they could, but when they came near Belfast had to raise the value, and in the county Antrim side continued the same as near as possible. Did not adopt any standard neighbourhood in the county Antrim side; did not adopt any except the one already referred to; the landlords would not tell their rents, and could not rely on what the tenants said.

Adopted Lord Downshire's rent as standard of value.

Landlords would not tell rents nor tenants.

25. Did not adopt any standard in towns or villages; does not know any town or village on Lord Downshire's estate with the rent of which they were acquainted; generally added about half to Griffith's valuation for houses in the neighbourhood of Belfast.

Adopted no standard in towns.
Added one-half to Griffith's valuation.

27. Visited every farm, did not enter houses, and went and examined the size of it.
Did not use any scale to estimate effect of proximity to towns, but raised the value in proportion as they thought it would let dearer; but cannot say they had any means of testing the accuracy of their conclusion as to the amount.

Visited tenements; did not enter houses.
Used no scale to estimate effect of proximity to towns.

28. Asked, first, what occupant was paying, and what he thought would be a fair rent, and generally inquired in the neighbourhood from persons with whom they were acquainted, if they could say what would be a fair rent.
Second, asked what tithe and county rates, and allowed for them.

Questions usually asked of occupant.

28. Also asked landlord's name.
30. Did not adopt the rack-rent at which a tenement would let. The rack-rent is what tenants pay who live like swine, and make money for their landlords. Castlereagh, if set up to be let to the highest bidder, would bring 10 to 20 per cent. more than that what Lord Devonshire lets it for. Thinks that solvent tenants could be found at that rate. The good-will generally brings from 10*l.* to 20*l.* an Irish acre.

Test of value; did not adopt the rack-rent; definition of the term "rack-rent."

Took as a test what they considered a fair rent, as between landlord and tenant, for the land, and added something for the house when it was a good one; and where there was a cottier's house valued it what they considered a fair rent, allowing for repairs and insurance.

Land might be let to a solvent tenant 10 or 20 per cent. higher.
Sale of good-will.
Adopted a fair rent as a test of value.

Intended to value according to what a solvent tenant would pay, reserving reasonable remuneration for capital, time, and labour.

What a solvent tenant would pay reserving reasonable remuneration.

Made no calculation grounded on the gross produce.

Made no calculation founded on the gross produce.

Adopted what they considered a fair rent, as between landlord and tenant, whether let by year to year or by lease.

Standard of value fair rent between landlord and tenant.

35. Always endeavoured to find out what rent was paid. Took their own judgment and that together. If they thought it was a fair rent they adopted allowing for repairs and insurance.

33. If they found a very small farm they made it a little more in proportion, on account of the house. Where there were three or four acres, if the house was a good one, did not take the acreable value, but lumped the house and land together.

Farm horses.

34. The farms range from 10 to 30 acres on the County Down side, very few reach 100; there are a great many under 10 acres; and in the County Antrim side about the same as the County down; but in the mountainous districts they are somewhat larger.

Acreable extent of farms.

38. Taking the Union generally, and the tenements let on new leases, and at will, thinks the valuation is something under the rent; it may be from 5 to 10 per cent. under; in some places it is 20 to 25 per cent. under the present rent.

Valuation is under rent.
In some places 25 per cent.

ORR and MONTGOMERY valued eleven Divisions.

Relation of valuation to the rent in the several electoral divisions of Union.

In the electoral division of *Greencastle* the land is chiefly gentlemens' seats.

In the electoral division of *Ballygomaster,* does not know the rent; it is let by Lord Donegal in perpetuity. Where it is let from year to year the valuation is from 5 to 10 or 25 per cent. under the rent. The rack-rent there is sometimes 25 per cent. over the valuation. Valuation under the rent.

The rack-rent is what tenants pay who live like swine and make money for their landlords. Relation of rack-rent to valuation.

In *Ballymurphy,* in the mountainous districts, the relative rent of the valuations are much the same as in the last. Valuation under the rent.

In *Whitehouse* the relation of the rent to the valuation are also much the same as in Ballygomartin; but part of it is occupied by gentlemens' seats.

In *Carmoney* Lord Donegal is landlord of part, Counsellor Halliday of other part. Hears that Counsellor Halliday is letting it exactly at the valuation. Some parts are let at a rack-rent 25 per cent. above the valuation. Landlord is now letting at valuation. Rack-rent 25 per cent. above the valuation.

6. In *Ballysillar* some part is let at a rack-rent 25 per cent. above the valuation. A small part belongs to Lord Donegal; other parts to
Mr. Halliday,
Lord Templeton, and
General Packman.
Small parts are let at a rack-rent 25 per cent. valuation.

7. In *Ballymacarnett* (part of which was valued by Mr. Richey,)
Lord Downshire,
Lord Templemore, and
Lord Donegal, have property.
When let at will, or upon new leases, the rent may be from 5 to 25 per cent. above the valuation. Rent 5 to 25 per cent. over the valuation.

In *Drumdonald* . . . . Mr. Gardner,
Captain Crawford,
and many others have property.
Where let at will, or on new leases, the rent may be from 5 or 10 to 30 per cent. above the valuation; it is a dry warm soil in the neighbourhood of Belfast, and brings a high price for potatoes. Rent 5 to 30 per cent. above the value.

9. In *Castlereagh* . . . . . Lord Downshire,
Mr. Patterson, and
Mr. Hewston, have property.
The rent is about the valuation; thinks the valuation is above Lord Downshire's rental, on account of the addition of houses and cottier's houses; thinks the acreable valuation is something about his rent. Rent and valuation nearly equal.

10. In *Hollywood* . . . . . Mr. Kennedy has property.
The land is inferior, except part near the shore, some of which let at the same rate above the valuation as *Drumdonald,* that is from 5 or 10 to 30 per cent. above it. 5 to 30 per cent. above the valuation.

11. In *Ballyhackamore* the difference is about the same; it is a dry warm place near Belfast. Ibid.

39. Where the farm was one on which the farmer and his family lived by farming, took the acreable rent, but took no account of the house, unless it was the usual class of farmer's houses; in that case added something to the acreable rent on account of the house; the observation as to using Griffith's valuation, applied principally to the town and villages. Farm-houses. Did not value them unless above the usual class.

43. Considered the farmer to manage the farm so as to be able to deliver it up in the same condition.

45. Did not calculate the valuation allowing the tenant any profit beyond keeping himself and his family; did not suppose him to lay by anything, unless he should live like a swine. Profit.

50. Property is generally let in lease in the rural districts.

51. There is a good deal of competition for land, but not so much as it was some time ago; did not adopt the market price as produced by competition. Did not adopt market price as produced by competition for land.

There is not much competition in letting; the landlords don't allow competition, but take the occupying tenant; it is the practice, on Lord Downshire's estate, to sell the goodwill.

55. County-cess in some places is very high; the average is from 1*s.* to 2*s.* the English acre, allowed for that in the valuation. County cess; allowed 2*s.* an acre.

56. Never took any notice of the tithe; was instructed to pay no attention to it. Tithe.

61. Tenure.—There are a great many cases for one life, or 21 years, and a great many perpetuities, but no perpetuities are now granted.

62. No proceedings were adopted by the Board to revise the valuation; they held the valuators responsible for it.

Belfast.

Appendix B.

Objections. Rate-payers are content with valuation.

68. The valuation lay for 21 days, and a few objections were made; some of the rate-payers took lists of the valuation of their own and their neighbours' farms, and few objections were made, fewer than 20 or about 18 in the rural districts; the persons objecting were generally small holders; there was one large holder; about four or five slight alterations were made; thinks the rate-payers, so far as they are acquainted with the valuation, are content with it.

Landlords are c on tent.

69. The landlords generally are content with it, so far as they are acquainted with it, but few have inspected it; most of the Guardians are landlords.

No objections on ground of valuation being too low. The tenants are in favour of a low valuation. Landlords not in favour of a high valuation.

No objection in the rural districts of value being too low.

73. The tenants are decidedly in favour of having a low valuation, and some say the valuators have gone a little too high; the landlords do not appear to be in favour of a high valuation, but few of them have expressed any opinion on that point.

74. Some landlords have been for some time putting in clauses, making the tenant to pay a fixed rent, notwithstanding any Act of Parliament passed, or to be passed.

Valuator of the town of Belfast.

Francis Riley (*valuator of the town of Belfast*), in answer to queries, states:—He is not a professional valuator; is acquainted with the value of land; did not make the police valuation.

Documents furnished to valuator.

14. Was furnished with Griffith's valuation and the police valuation.

Added one-half to Griffith's.

Got no rentals, but knew a few of the rents were not furnished with Griffith's instructions; adopted Griffith's valuation as the basis, generally added half; but it was even then under the value; did not rely on it so much for tenements under 20*l.* as above 20*l.*; for tenements above 20*l.*, found that Griffith's valuation was nearer his own view than the police valuation; under 20*l.* the police valuation came nearer.

Value is below Griffith's.

Sometimes added to Griffith's, and sometimes not; on the whole, thinks that when the houses had remained unaltered his valuation is below Griffith's; but thinks, in the whole, was very near Griffith's, perhaps 5 per cent. difference.

Houses below rent of 20*l.* police valuation.

Thinks he is generally above the police valuation in the houses above 20*l.*; for houses under 20*l.* thinks police valuation and his are very near.

Valuation is under the rent.

23. Did not generally go so high as the rent actually paid.

The landlord generally keeps the house in repair, and the tenant pays the taxes.

Fair rent between tenant and landlord.

Where the house was let from year to year did not take the rent as the text, but kept something under it, but not much; adopted what he considered a fair rent between tenant and landlord if the house was let by the year.

Did not take the utmost that could be got from a solvent tenant.

Considers that he did not take the utmost that could be got from a solvent tenant, but what he considered a fair rent.

Used no scale for age of houses.

Did not divide the houses into classes as to age, according to Griffith's scale, or any other, but had Griffith's valuation; but if a house was in bad repair made a deduction.

Did not measure the houses nor enter them.

Thinks it necessary for a correct valuation.

Did not measure the houses; thinks they should be measured in order to make a correct valuation, and the valuator ought to be permitted to enter at certain hours; thinks it impossible to make a correct valuation of the houses in a town like Belfast without measuring the houses and entering them; thinks his own valuation is not correct; it would take two or three times going over it to make it correct, and measuring and entering the houses.

Effect of locality.

Estimated the effect of situation by the police and Griffith's valuation, and by his own knowledge of the town.

Houses let upon lease are generally let lower than by year to year.

Valuation is under the rent.

The valuation is generally under the rent actually paid.

Did not get Griffith's map of the town; wanted to get it, but could not; it would have cost 16*l.*

Valuation under the rent—High-street.

In High-street the valuation is sometimes 10 per cent. under the rent actually paid; has no doubt those rents are paid; sometimes a mere shop, without any other apartment, is let for 40*l.*; valued such a shop at about 35*l.* or 36*l.*

Objections.

There are about 65 objections on the ground of the valuation being too high; altered the valuation in about half of the cases.

One objection for being too low.

There was one objection, on the ground of its being too low, but valuator did not alter it.

Occupiers' wish for a low valuation.

The occupiers generally wish for a low valuation; the police valuation was lower than it ought to be; and thinks some people are dissatisfied at the present valuation being higher.

If he found a house let at 35*l.*, perhaps valued it at 34*l.*

BANBRIDGE UNION.

REPORT.

Banbridge.

Population and extent of Union.

The Union of Banbridge, in the counties of Down and Armagh, extends over 124,806 statute acres and comprises, according to the census of 1831, a population of 81,780.

Twenty of the 23 Electoral Divisions, into which it is divided, are in the county of Down, and these divisions contain a population of 67,040, being nearly one-fifth of the population of the entire county,* and in extent they bear nearly the proportion of one to six, to the whole surface of the county.†

Appointment of committee to inquire and report relative to valuation and rating. Report of committee.

The Union was declared upon the 22d February, 1839, and a meeting of the Board, which is composed of 29 elected and 9 ex-officio guardians, a Committee of nine guardians was appointed, to inquire into and report the steps necessary to be adopted, relative to valuation and rating; and that Committee, upon the 22d April, 1839, presented a report which was adopted by the Board, stating that the Ordnance Survey would be amply sufficient to ascertain the boundaries of the Union and of its different sub-divisions, while the applotment for the county cess might be made available in ascertaining the quantity of land in the occupation of each individual, and that, although Griffith's valuation was not altogether sufficient for the purposes of rating, yet that, if properly revised and corrected, it might, with the assistance of the tithe applotment books, be made available for a fair and equitable rate in the first instance.‡

Resolution to adopt Griffith's valuation. Appointment of Mr. Wilson as Valuator.

In conformity with the report of the Committee, the Board resolved on the 3d June, 1839, to adopt Mr. Griffith's valuation as a basis for the new valuation, and to advertise for a competent person to complete the valuation; and, on the 19th June, 1839, after the usual advertisement, Mr. John Wilson was appointed valuator.§

Mr. Wilson was not a professional surveyor or valuator, but had been engaged in the applotments of the tithe composition.‖

Meaning of the Board in their resolution to adopt Griffith's valuation.

It seems to have been the intention of the Board that the valuator should have adopted Mr. Griffith's valuation as far as that had gone, and should have confined himself to adding to all houses, which were included in Mr. Griffith's valuation, the one-third, which according to his principle, had been deducted from the letting value; valuing upon the same principle all houses not included in that work, and with those additions and alterations, applotting upon each separate tenement its value separately.

Valuator's estimate of his duties.

Such appears to be the obvious meaning of the resolution of the Board, which will be found among the extracts from their Minute-Book (Appendix), and such appears to have been the way in which the guardians themselves understood their own resolutions.¶

Mr. Wilson, however, formed a different estimate of his duties, and he proceeded to effect an entirely new valuation of all lands and houses within the Union. And this course seems to be sanctioned by the resolution of the Board of the 20th April, 1840, directing the valuator to proceed with the valuation upon his own responsibility, in such a manner as to be able to uphold it in court, in case of an appeal.**

Employment of assistants by him.

In this work he employed three assistants, as he was authorized by the resolution of the 3d June, 1839, to do.

Their qualifications.

Those persons had not any previous experience in the business thus entrusted to them, and their only qualification appears to have been the information which might be acquired in the course of a month, during which Mr. Wilson stated, that they accompanied him for the purpose of learning his system of valuation.††

Use made of Griffith's valuation.

In framing his new valuation, Mr. Wilson availed himself freely of whatever assistance could be derived from the valuation of Mr. Griffith; both in ascertaining the contents of the different townlands, and udging of the different qualities of the soils; wthout hesitating, however, to prefer the statements of the contents, given him by the landlords, to those found in Griffith's valuation, or the estimate of the quality of the soil, formed by himself or his assistants, upon inspection of the farm, to the judgment formed by the conductors of Griffith's valuation.‡‡

Great part of valuation done by the assistants.

In addition to the Union of Banbridge, Mr. Wilson had also undertaken to value the Unions of Kilkeel, Newry, Newtownards, and Downpatrick, and consequently, a great deal of the work devolved upon his assistants, and some dissatisfaction seems to have existed on that account.§§

Mode of checking the valuation of the assistants.

The only check on the assistants' work was Mr. Wilson's selection of certain tenements in each townland as a test of the correctness of their valuation, or rather of its correspondence with his own views upon the subject, for it is not easy to see how the "general view" which he states that he took of the lands valued by his assistants, could have afforded any security for its correctness or uniformity.

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* Appendix to Sixth Report of Poor Law Commissioners, Appendix C, Part 2.

† The entire surface of the county appears to be 608,415 statute acres, 2 roods, 15 poles of land, according to Griffith's valuation, and the population 352,012, according to the census of 1831.

‡ Extracts from Minute-book, Appendix.

‖ Evidence of Mr. Wilson, Appendix.

** Evidence of Mr. Wilson, Appendix.

‡‡ Evidence of Mr. Wilson, Appendix.

§ Extracts from Minute-book, Appendix.

¶ See evidence of Mr. Whyte, Appendix.

†† Evidence of Mr. Wilson, Appendix.

§§ Evidence of Mr. Whyte, Appendix.

Banbridge.

Standard of value adopted.

Mr. Wilson's estimate of the value of land was obtained by calculating the value of the gross produce of each farm, upon the supposition that one-fifth of the farm was to be devoted to pasture, one-fifth to green crops, one-fifth to white crop, one-fifth to oats, and one-fifth to either hay or clover; and then allowing one-fifth to the landlord as rent.*

One-fourth of the gross produce.

Three-fourths of the value of the gross produce, calculated according to the average prices of agricultural produce for the last five years, he considered a reasonable remuneration to the occupier for his expenditure of labour and capital; and the remaining one-fourth he considered would be a fair rent for a landlord to set his land at, and therefore put that down as the net value of the tenement.†

Equivalent to the fair and reasonable rent.

Thus his standard of value amounted in fact to the "fair or reasonable rent," although he was guided by a fixed rule in judging of what would be a reasonable rent for a landlord to ask.

Large and small farms valued alike.

This standard was applied indiscriminately to large and small farms, except when the latter were under six Irish acres, and a good house had been built on them, in which case the entire tenement would set for more than the value of the land, and he, therefore, estimated the value of those by what would be a reasonable rent for them according to the course of the country.‡

Exceptions to that rule.

Rack-rent repudiated by him.

The rack rent was repudiated by Mr. Wilson as a test of the value, and such he considered to be the meaning of the instructions relative to valuation and rating issued by the Poor Law Commissioners.

His definition of rack-rent.

The rack rent he defined to be any rent over what a tenant could afford to pay, living comfortably, and meet his landlord on the gale day with the rent. And the mere fact that a tenant would continue to pay such a rent, by denying himself and his family the ordinary comforts of life, rather than be without the land, he did not consider a sufficient reason for adopting that as a criterion of the value of the tenement.

A tenant holding 20 Irish acres of good land, at a reasonable rent, ought, in his opinion, to have stirabout and milk for himself and his family for breakfast, meat or fish for dinner, and potatoes and milk for supper; and any rent which would not admit of his having that species of diet, he considered a rack rent; and therefore an unfair criterion of the value of the land.§

Valuation of houses effected by adding 50 per cent. to Griffith's valuation.

In the valuation of houses, both in the country and in the towns, he proceeded in conformity with the resolutions of the Board of the 29th of July, and 12th of August, to add one-third, or (as he interpreted those resolutions), to add 50 per cent. to Griffith's estimate of all houses included in his valuation, and formed a distinct estimate in his field-books, both of the value of those and of the houses under 5*l*., and then added the amount to the value of the entire tenement; but no separate estimate of the value of the houses was entered in the rate-book.‖

Effects of valuation of houses complained of by holders of small farms.

The effect which the addition of the value of the houses thus obtained to the value of the land had in raising the valuation of the Union, seems to have excited a good deal of dissatisfaction, according to the evidence of Mr. James M'Clelland. It pressed heavily upon the occupiers of small farms, which in that part of the country have as good a house on them as the larger farms, and either yielding to the prevalent dissatisfaction, or influenced solely by his own judgment, Mr. Wilson reduced the valuation of the entire Union by striking off 10 per cent. from the valuation of each tenement.¶

Entire valuation reduced one-tenth.

Committee of superintendence. Nothing done by.

A Committee had been appointed on the 20th of April, 1840, to superintend the progress of the valuation, but that Committee only met once, and no business was then done by them.

Appointment of new Committee to examine the valuation.

The valuator submitted his valuation of five Electoral Divisions to the Board, who approved of it as far as it had gone; but on the 2d of November, 1840, when the valuation was delivered in, a new Committee was appointed to examine it.**

Their proceedings.

Meetings of the rate-payers held by them.

The members of the Committee appear to have got copies of the valuator's field-books, and to have submitted them to the consideration of the rate-payers at meetings held for that purpose, and objections, both to the contents and to the valuation of the different holdings were received.††

Resolution of the Board to return the valuation to the valuator for correction, and that he should attend meetings of the Rate-payers, for the purpose.

The Committee, however, do not appear to have in any other manner interfered with the valuation, or to have taken any proceedings as such, at least no record of such remains, nor was any report made by them to the Board, who, on the 14th of December, 1840, resolved,—That the valuation could not be received in its then state, and that it should be returned to the valuator for correction, and that he should be required to attend at such times and places as might be convenient, in order that objections to the valuation might be considered before the guardians of each division, who, with the ex-officio guardians, were to decide upon its validity.

At the same meeting the Board resolved,—That no general rule should be adopted with respect to the valuation of houses, but that each complaint should be decided according to its own merits.

Meetings of the Rate-payers held,

In pursuance of the resolution of the Board, meetings of the rate-payers were held in the several Electoral Divisions; and when any objections were made as to value which appeared to the guardians to be reasonable, the valuator was directed to reconsider his estimate of the holdings; but no alteration appears to have been made without his consent.‡‡

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* Evidence of Mr. Wilson, APPENDIX.
† Evidence of Mr. Wilson, APPENDIX.
‡ Evidence of Mr. Wilson, APPENDIX.
§ Evidence of Mr. Wilson, APPENDIX.
‖ Evidence of Mr. Wilson, APPENDIX.
¶ Evidence of Mr. Wilson, APPENDIX.
** Evidence of Mr. Wilson, APPENDIX.
†† Evidence of Mr. James M'Clelland, APPENDIX.
‡‡ Evidence of Mr. Wilson and of Mr. James M'Clelland, APPENDIX.

Banbridge.

The valuation thus corrected, was adopted by the Board, and submitted to the inspection of the rate-payers, and was lying at the market-house at Banbridge, for the purpose, at the period of our visit; and although some of the guardians anticipate a great deal of trouble before a rate can be struck, yet not more than 48 objections upon the ground of over valuation had been made.

and objections considered.

In the Appendix to this Report will be found a comparison of the valuation thus effected, with that of Mr. Griffith's, and the general result appears to be, that the Poor Law valuation of this Union is higher than Griffith's valuation by about 23*l.* 10*s.* per cent. The amount of the former is 132,936*l.* 8*s.* 10*d.*, that of the latter is 94,494*l.* 10*s.* 1*d.* As the former, however, includes the value of all houses, while those under 5*l.* were omitted from the latter, a fair comparison of the two cannot be made without deducting from the Poor Law valuation, the entire amount at which tenements of that class are valued. No separate estimate of the value of the houses is, in general made in the Poor-rate books, but as the valuator had put down the value of the houses separately in his field-books, and a copy of one of them for the Division of Annaclone was produced to us by one of the guardians, we deducted the value of all houses rated at sums under 5*l.* from the amount at which each town-land was valued in the rate-book, and that deduction brought the two valuations nearly on a level; the one being 4,874*l.* 0*s.* 6*d.*, and the other (Griffith's) 4,852*l.* 19*s.*

Valuation adopted by the Board, and submitted to the inspection of the Rate-payers.

Comparison with Griffith's valuation.

As that Division contains nearly 6,500 acres of land, and does not include a town or village, the result may be taken as a fair sample of a more extended comparison of the two valuations within this Union, deducting the houses under 5*l.*

Comparison of valuation of Division of Annaclone, deducting houses under 5*l.* with Griffith.

As the valuator had not made any entries in his books of the rents paid, except in a few instances, the accuracy of which he did not think could be depended on, it became impossible for us to make any exact comparison of the rated value of the land, with the rents paid by the occupiers, without an inspection of the rentals of the different proprietors, which it was not in our power to procure.

From the evidence of the valuator, however, it appears that the rents charged on the estates of proprietors, who, like Lord Downshire and Mr. Sharman Crawford allow a considerable interest to the tenant, are scarcely equal to the valuation, and that the rents charged by less indulgent landlords, exceed it in proportions varying according to the degree of interest which they may be disposed or compelled to allow the tenant. A closer comparison it was not (for the reasons mentioned before), in our power to effect with any thing like accuracy.

Comparison of Rents with Rating.

We were able to ascertain the rating of 244 10*l.* electors of the county Down; being the entire number whose tenements are situate in this Union, and the numbers of those whose tenements are rated under 10*l.*, and a similar return, respecting 260 10*l.* electors of that county, who registered in 1832, of 122 of the latter, who re-registered since 1832, as well as of 115 10*l.* electors of the county of Armagh, whose tenements are situate within this Union, will also be found.

Of the 244 electors at present entitled to vote:—

11 are rated under 5*l.*
28 at and over 5*l.* and under 10*l.*
48 at and over 10*l.* and under 15*l.*
49 at and over 15*l.* and under 20*l.*
63 at and over 20*l.* and under 30*l.*
47 at and over 30*l.*

The 260 10*l.* electors, registered in 1832, are rated as follows:—

19 under 5*l.*
32 at and over 5*l.* and under 10*l.*
52 at and over 10*l.* and under 15*l.*
51 at and over 15*l.* and under 20*l.*
60 at and over 20*l.* and under 30*l.*
40 at and over 30*l.*

Of those 271, 126 appear to have re-registered, and their tenements are rated thus:—

7 under under 5*l.*

Baronies.	Under £5.	£5 and not £10.	£10 and not £15.	£15 and not £20.	£20 and not £30.	£30 and upwards.
Upper and Lover Iveagh .	3	15	22	30	39	17

Of the electors of the county of Armagh,

Under £5.	£5 and not £10.	£10 and not £15.	£15 and not £20.	£20 and not £30.	Above £30.
1	8	38	25	27	16

Banbridge.

The number of 10*l.* electors who would be disfranchised,

By a rating of 10*l.* is 46.
By a rating of 9*l.* is 32.
By a rating of 8*l.* is 24.
By a rating of 7*l.* is 20.
By a rating of 6*l.* is 17.
By a rating of 5*l.* is 12.

The total amount of the acreage of the tenements of the 10*l.* electors of the county Down at present entitled to vote, is 5,467 statute acres, 3 roods and 1 pole, and the total amount of their valuation is 4,700*l.* The amount of acreage of the 10*l.* electors of Armagh is 2,012 statute acres, 3 roods, 17 poles, their valuation 2,548*l.*, thus giving an average of 21 acres, 1 rood, for each 10*l.* elector of Down, valued on an average at 17*s.* 6*d.* per acre, and an average of 22 acres, 2 roods, to each 10*l.* elector of Armagh, valued at an average of nearly 1*l.* 5*s.*

At foot will be found a table classifying the tenements of the 10*l.* electors at present entitled to vote, according to the amount of their acreage, and a similat table respecting such of them as were originally registered in 1832, since renewed their registries. Another table shows the number of 10*l.* electors in each Division of the Union, with its population and contents, and the amount at which it is valued. The result on the entire Union is that there is one 10*l.* elector to every 227 persons.

As to the number of existing leases, the evidence shows that it is likely to diminish, because an objection exists on the part of the landed proprietors to their granting of leases, although that objection does not appear to arise from any political reason.

(Signed) Rickard Deasy,
Henry O'Hara.

Inquiry held at Banbridge, March 11th, 13th, and 14th, 1841.

Banbridge Union.—1832.

Number of Holdings under 5 Acres.	Amounting to 5 Acres and under 10 Acres.	Amounting to 10 Acres and under 15 Acres.	Amounting to 15 Acres and under 20 Acres.	Amounting to 20 Acres and under 30 Acres.	Amounting to 30 Acres and upwards.
12	20	32	59	64	72
Since 1832.					
16	22	28	49	72	62
Armagh County, since 1832.					
14	11	34	18	27	11

Banbridge Union.—Re-Registries.

Baronies.	Under 5 Acres.	5 Acres and not 10 Acres.	10 Acres and not 15 Acres.	15 Acres and not 20 Acres.	20 Acres and not 30 Acres.	30 Acres and upwards.
Upper and Lower Iveagh.	7	6	11	23	44	35

* No. of 10*l.* Electors, Banbridge Union.

Name of Electoral Division.	Area in Statute Acres.			Population.	Amount at which valued in Rate-book.			Number of £10 Electors.
	A.	R.	P.		£.	*s.*	*d.*	
Annaclone . . .	6,539	0	0	3,426	6,203	10	0	14
Ardtanagh . . .	5,475	0	0	2,829	4,178	10	5	24
Ballybrick . . .	5,979	0	0	3,421	5,519	10	0	15
Ballyward . . .	5,905	0	0	3,388	3,342	5	0	5
Balloolymore . .	5,311	0	0	2,667	4,911	0	11	1
Banbridge . . .	6,382	0	0	6,662	12,684	15	0	29
Crosgar	4,970	0	0	2,046	2,366	15	0	27
Dromore	5,075	0	0	5,135	7,112	12	6	1
Garvaghy . . .	5,817	0	0	2,712	5,296	0	0	..
Glaskermore . . .	5,123	0	0	2,778	4,801	0	0	17
Leitrim	6,902	0	0	3,043	3,224	10	0	1
Loughbrickland . .	4,528	0	0	3,279	4,714	0	0	13
Moneyslane . . .	6,839	0	0	3,783	4,337	10	0	44
Quilly	5,025	0	0	3,201	4,867	15	0	15
Scarva	4,255	0	0	3,025	4,221	10	0	9
Tullylish	6,478	0	0	5,299	8,799	5	0	..
Tirkelly	5,074	0	0	3,321	4,301	0	0	14
Tanderagee . . .	5,064	0	0	5,184	7,784	15	0	47
Mullahead . . .	4,797	0	0	4,087	5,514	10	0	30
Ballysheil . . .	4,021	0	0	2,724	4,124	10	0	21
Mullaghbrick . .	3,890	0	0	2,745	3,834	10	0	14
Skeagh	4,877	0	0	2,942	4,686	10	0	11
Magherally . . .	6,500	0	0	4,134	6,110	5	0	5
	124,806	0	0	81,780	132,936	8	10	357

LISBURN UNION.

Lisburn.

REPORT.

Population and extent of Union.

THE Union of Lisburn consists of 27 Electoral Divisions, of which 12, containing a population of 26,575, and extending over 47,606 statute acres, lie in the county of Antrim; the remaining fifteen divisions lie in the county of Down, and their population amounts to 45,681, extending over 71,634 statute acres.*

The population of Antrim, according to the census of 1831, including Carrickfergus, and exclusive of Belfast, is 325,615. The surface of the county contains 691,779 acres, 1 rood, 19 perches, according to Griffith's survey. The population of Down is, according to the census of 1831, 352,012, and its surface contains 608,718 acres, 2 roods, 15 perches, according to Griffith's survey.

Thus one-twelfth of the population and about one-fifteenth of the surface of Antrim, and one-eighth of the population, and more than one-eighth of the surface of the county of Down are included within the Union.

Appointment of committee to inquire into existing surveys.

The Union was declared on the 8th of January, 1839, and on the 20th of February, 1839, a committee of three guardians was appointed to inquire and report into existing surveys and valuations.

Report of the committee. Recommending a new valuation.

The Committee reported to the Board, on the 19th March, 1839, that there was no existing valuation which could be made available for the purpose of declaring a rate, and suggested that a new valuation should be made, and that it should be effected by the same persons through the entire Union, in order to preserve uniformity.†

Resolution of the Board to adopt Griffith's valuation.

The Board, however, anxious to avoid incurring the expense of a new valuation, rejected the Report of the Committee, and resolved, after a division of 18 to 5, that Griffith's valuation might be made so far available as to prevent the necessity of a new valuation, except for such property as is not included in it; and on the 16th of April, 1839, a second Committee was appointed to report upon the requisite proceedings to be adopted, relative to the levying of the rate‡.

Appointment of a second committee.

New Report.

That Committee reported on the 14th May, 1839, that a new survey was not necessary, and the Board resolved, (with one dissentient voice,) that Griffith's valuation should be taken as a standard and adopted, adding to it such property, not valued in that, as is liable to be rated.

New Report adopted.

A resolution was subsequently proposed and seconded, that Griffith's valuation of the Union was incorrect, both relatively and absolutely, but it was rejected by a majority of 12 to 2, and the report of the Committee adopted.§

Appointment of Mr. M'Arthur as valuator.

The usual advertisement for valuators was published, and on the 16th July, 1839, Mr. John M'Arthur was appointed to carry into effect the system which the Board had resolved to adopt.‖

Employment of assistants by him.

In this work Mr. M'Arthur employed five assistants, without any express sanction from the Board, though it would appear from the resolution of the 2nd of June, 1840, that the employment of assistants, in the performance of his duties, was recognized by them, and finding upon experiment that such a valuation as the Board had resolved on would be below the letting value of the tenements, and could not therefore be sustained by him on an appeal, he made a communication to that effect to the Board.

Mr. M'Arthur authorised to make an entirely new valuation.

The guardians then relinquished the system that they had up to that time adhered to, and authorised Mr. M'Arthur to make a new valuation upon his own responsibility, a resolution to appoint another person to accompany him having been withdrawn, upon Mr. M'Arthur's explaining that he had already two competent persons to assist him.¶

Qualification of his assistants.

An entirely new valuation was then commenced. The assistants, five in number, of whom one had valued the rural districts of the Belfast Union, another had valued under the Tithe Composition Acts, and the others were surveyors, accompanied their principal for a few days, in the course of which they were instructed in his system of valuation, and learned his standard of value.**

His standard of value.

His idea of what a solvent tenant could afford to pay.

That standard was expounded to them in the same terms, according to the evidence of Mr. M'Arthur, in which he explained it to us, that is, at what a solvent tenant could afford to pay. What a solvent tenant could afford to pay, according to him, is such a rent as would allow him out of the produce of from 10 to 20 acres, to clothe himself and his family comfortably—to feed himself and his family upon potatoes and milk, and to have occasionally eggs and meat, once or twice a-week.††

That applied to large and small farms indiscriminately.

This standard was applied by himself, and directed to be applied by his assistants, to large and small farms indiscriminately, although the market-price of the latter had been raised by competition above that of the former.

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* Report of the Poor Law Commissioners for 1839, APPENDIX; and Report for 1840, APPENDIX.
† Extracts from Minute-book, APPENDIX.
‡ Extracts from Minute-book, APPENDIX.
§ Extracts from Minute-book, APPENDIX.
‖ Extracts from Minute-book, APPENDIX.
¶ Extracts from Minute-book, APPENDIX.
** Evidence of Valuator, APPENDIX.
†† Evidence of Valuator, APPENDIX.

Lisburn.

The effect of competition, in raising the market-price, he invariably disregarded, whenever that price was over what he considered a reasonable value.

Effects of competition disregarded by him.

In valuing houses in the country, he adopted Griffith's valuation, as far as it extended; he also valued those not included in it, and added the amount to the value of the land, which, in the smaller farms, was very little increased thereby, as he considered the houses on them of very little value.

Houses in the country—how valued.

In the towns, the principal of which is Lisburn, he put what he considered a reasonable occupation rent on the house—the tenant keeping it in repair.

Houses in towns—how valued.

But even in towns, although he approached nearer the letting value than in his valuation of farms, he still did not come up to the rack rent.*

Rack rent rejected even in valuing houses in towns.

Three Electoral Divisions, one of which includes the borough of Lisburn, and parts of six others, amounting altogether in extent to about one-fifth of the Union, were valued by himself.

The remaining four-fifths were left to the judgment of his assistants, who formed their estimate of the value without any other guide than the information respecting Mr. M'Arthur's mode of valuing, which they might have acquired in the course of their attendance with him.†

Four-fifths of the Union valued by his assistants.

Their estimate of the value was, however, revised by him, and tested by a comparison with Griffith's valuation, that is, the latter was considered 25 per cent. under the letting value of the land, and in every case, where the difference between the two did not amount to nearly that per centage, and there were no particular circumstances to account for a greater or less disparity, the estimate formed by the assistants was altered so as to make it nearly 25 per cent. above Griffith's valuation.‡

Their valuation tested by him by comparing it with Griffith's. And 25 per cent. in general added to the latter.

No personal inspection of the tenements valued by his assistants was ever made by Mr. M'Arthur, except where a complaint was made, the time allowed him for completing his valuation not admitting of it; and the only mode of correcting their mistakes, as well as of securing uniformity in their valuations, was the comparison with Griffith's valuation, increased by 25 per cent. to bring it to the letting value. §

No personal inspection of their work made by him, except where a complaint was made.

On the 29th of September, 1840, a Committee of 12 guardians was appointed to examine (in conjunction with the guardians of each division) the valuation of 14 Electoral Divisions then completed, and submitted to their scrutiny.

Valuation of nine divisions submitted to Valuation Committee; and approved by them.

That Committee reported on the 29th of October, 1840, that they had examined the valuation of nine divisions and found it correct, "errors excepted." ‖

The remaining Electoral Divisions do not appear to have undergone the scrutiny of the Committee, of whose proceedings no record exists save their report as entered on the Minute-Book; but on the 20th of October, 1840, the entire valuation was handed in by Mr. M'Arthur, and after the usual inspection by the rate-payers, and the correction of mistakes in every case where the parties objecting were able to satisfy the valuator of his error, and another examination by another Committee of Guardians, it was adopted by the Board, and a rate was declared on the 2nd of January, 1841.

Remaining divisions not submitted to the Committee.
Entire valuation submitted to inspection of rate-payers.
Mistakes corrected by valuator.
Examination of another Committee.
Adoption by the Board and declaration of rate.

We compared the valuation thus effected with Mr. Griffiths's valuation, and the comparison will be found in the APPENDIX. The general result is, that the Poor Law valuation exceeds Griffith's by nearly 22 per cent. The amount of the former is 122,481*l.* 15*s.*, and of the latter 98,619*l.* 5*s.* 5*d.* The former, however, includes all houses, and, as no separate entries were made of the value of the houses, it was impossible to institute a closer comparison of the two valuations.

Comparison of Poor Law valuation with Griffith's.

The valuation of the land appears to be, in general, nearly on a level with the rents charged on recent lettings in the Union ¶ by those who allow a considerable interest in the land, while it is lower than the rents charged on the estates of those proprietors who cannot or are not disposed to allow the tenants so large an interest in the soil.

Comparison with rent.

We had not, however, an opportunity of comparing the rentals exactly, as Mr. Gregg, the under agent to Lord Hertford, who is the principal proprietor in the Antrim portion of the Union, considered that he could not, consistently with his duty, publish the rental of his Lordship's estate.

In the town of Lisburn we were enabled to ascertain the rents paid by 138 persons who have registered for the borough, as householders, and who hold either from year to year, or on recent lettings on lease, and their names, with the amount of their rent, that of their rating, and the amount at which they are valued under the 9th Geo. IV., c. 82, will be found in the APPENDIX. In 14 instances only is the rating higher than the rent, and in 17 instances the rent and rating are equal, and in the remaining 107 the rent is higher than the rating. The total amount of the rents paid by those persons is 1,570*l.* 11*s.* 6*d.*; the amount at which they are rated in the valuation under the 9th Geo. IV. is 1,550*l.*; and that of their rating under the Poor Law is 1,227*l.*

Comparison of rents and rating of 10*l.* householders in Lisburn.

Comparison of Police valuation with Poor Law valuation.

The number of tenements within the limits to which the valuation under the 9th Geo. IV., extends which are rated in the Poor Law books at 10*l.* and upwards is 280, those at 5*l.* and upwards is 520, while the number valued under the 9th Geo. IV., at 10*l.* and upwards is 246, and the number at 5*l.* and upwards is 371.

Rating of 10*l.* Electors.

The total number of 10*l.* county electors, whose tenements are situate within the Union, and the rating of which we were enabled to ascertain is 469, of which 235 are electors of the county of Antrim, and their rating is as follows:—

Rating of 10*l.* Electors of Antrim.

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* Evidence of Valuator, APPENDIX.
† Evidence of Valuator, APPENDIX.
‡ Evidence of Valuator, APPENDIX.
§ Evidence of Valuator, APPENDIX.
‖ Extracts from Minute-book, APPENDIX.
¶ Evidence of Valuator, APPENDIX; and Evidence of Mr. Gregg, APPENDIX.

Lisburn.

5 under 5*l.*
27 at and over 5*l.*, and under 10*l.*
37 at and over 10*l.*, and under 15*l.*
41 at and over 15*l.*, and under 20*l.*
56 at and over 20*l.*, and unde r30*l.*
69 at and over 30*l.*

The rating of the 234 10*l.* electors of the county of Down, whose tenements are situate within the Union, is as follows:—

5 under 5*l.*
11 at and over 5*l.*, and under 10*l.*
16 at and over 10*l.*, and under 15*l.*
43 at and over 15*l.*, and under 20*l.*
64 at and over 20*l.*, and under 30*l.*
95 at and over 30*l.*

Of the borough electors, the rating of 206 householders was ascertained, and the general result is as follows:—

5 under 5*l.*
25 at and over 5*l.*, and under 10*l.*
59 at and over 10*l.*, and under 15*l.*,
47 at and over 15*l.*, and under 20*l.*
41 at and over 20*l.*, and under 30*l.*
38 at and over 30*l.*

In the APPENDIX to this Report will be found statements of the number of county electors, as well as of the borough electors, who are rated under 10*l.*, and under each intermediate unit down to 5*l.*

A table is also subjoined, showing the area and population of each Division—the amount of its valuation, and the number of 10*l.* county electors in each, giving one elector to every 192 persons in the county of Antrim; and in Down one to every 210.

The amount of the acreage of the 10*l.* electors of the county of Antrim, whose rating was ascertained, is 6938 acres, 2 roods, 26 poles, statute, giving an average of nearly 29 acres to each elector, and the total amount of their valuation is 6,111*l.* 15*s.* The amount of the acreage of the *l.* electors of Down whose rating was ascertained, is 6,937 acres, 2 roods, 5 poles, giving an average of nearly 29 acres to each elector, and the total amount of their valuation is 6,958*l.* 11*s.*

A table is also subjoined, classifying the 10*l.* electors according to the amount of their acreage.

The evidence shows that the same objection to granting leases which we found existing in Banbridge, does not prevail here.

RICKARD DEASY.
HENRY O'HARA.

Inquiry held at Lisburn, March 13, 14, and 15, 1841.

TABLE No. 1.

TABLE, showing the Number of County Electors, the valuation of whose tenements has been ascertained, within this Union, who are rated under the following sums:

	£10	£9	£8	£7	£6	£5
County of Antrim .	32	25	20	16	8	5
County of Down .	16	14	12	7	7	5

TABLE No. 2.

The like Table for the Borough of Lisburn:

£10	£9	£8	£7	£6	£5
30	16	12	12	11	5

TABLE No. 3.

NUMBER of £10 Electors, Lisburn Union.

Electoral Divisions.	Population.	Area in Statute Acres.	Net Annual Value in Poor Rate Book.	Number of £10 Electors Registered from 1st January, 1833, to 1st January, 1841.
			£. s. d.	
COUNTY ANTRIM.				
Lissue	1,613	1,704	2,112 10 0	12
Knocknadona	1,960	3,709	3,607 10 6	23
Magheragall	1,182	2,839	3,181 15 0	9
Magheramesk	1,700	3,144	3,576 5 0	19
Glenavey	2,779	5,767	2,469 15 0	28
Ballyscolly	2,265	4,649	5,525 15 0	22
Legaterriff	2,165	3,648	4,525 5 0	11
Tullyrusk	1,274	4,777	2,975 0 0	28
Island Kelly	2,575	6,852	4,371 10 0	54
Derraghy	2,666	5,618	5,164 10 0	29
Malone	1,651	3,739	6,618 10 0	1
	21,830	46,446	46,129 5 0	235
COUNTY DOWN.				
Breda	3,644	5,520	6,515 0 0	7
Drumbo	3,176	6,558	6,333 15 0	12
Killany	1,570	3,365	3,363 15 0	16
Saintfield	3,091	4,463	5,441 5 0	40
Ouley	2,881	3,733	4,401 15 0	45
Drumbeg	1,977	2,375	4,370 0 0	1
Blaris	2,606	3,058	4,274 0 0	16
Maze	3,435	4,801	4,548 0 0	12
Hillsboro'	3,724	4,663	6,883 15 0	16
Ballyworfey	2,662	3,713	3,765 0 0	11
Annahilt	3,755	6,752	6,503 0 0	28
Glassdrummon	2,708	4,756	4,002 5 0	2
Dromara	3,083	6,082	5,096 5 0	4
Ballykeel	3,633	5,480	5,806 10 0	17
Ballymacbrennan	2,681	5,175	4,968 5 0	9
	44,616	70,494	76,352 10 0	236

TOTAL, exclusive of the Division of Lisburn.

Population.	Area in Statute Acres.	Net Annual Value as in Poor Rate Book.	Number of £10 Electors Registered from 1st Jan., 1833, to 1st Jan., 1841, in Counties of Antrim and Down, within the Union.
		£. s. d.	
66,446	116,940	122,481 15 0	469

CLASSIFICATION of £10 Electors, according to the amount of their Acreage.

Counties.	Under 5 Acres.	At and over 5 Acres and not 10 Acres.	At and over 10 Acres and not 15 Acres.	At and over 15 Acres and not 20 Acres.	At and over 20 Acres and not 30 Acres.	At and over 30 Acres.
Antrim	5	14	29	33	68	87
Down	9	7	17	40	64	96

NEWTOWN LIMAVADY UNION.

REPORT.

Newtown-Limavady.

THE Union of Newtown-Limavady lies entirely in the county of Londonderry,* of which it comprises nearly one-fifth in population, and in area more than one-third.

Population and contents of Union.

The Union was declared on the 21st of September, 1839, and on the 10th of October, 1839, at the first meeting of the Board, which consisted of 8 ex-officio and 32 elected guardians, of whom 8 of the former and 23 of the latter attended, it was resolved, without a division, that an entirely new valuation of the Union should be effected, and that the usual advertisement for valuators should be published.†

Resolution to effect a new valuation of the Union.

Appointment of Mr. Fisher as Valuator.

And of Valuation Committee.

Tenders were received from seven different persons, and read at the next meeting on the 25th November, 1839, and Mr. Archibald Fisher (whose tender was the lowest) was appointed to value the Union within the space of nine months; and at the same meeting a Committee of five (all of whom were ex-officio guardians) was appointed to superintend the proceedings of the valuator, and procure for him the assistance of such documents as might be considered desirable.‡

Qualifications of Valuator.

Mr. Fisher is a valuator by profession, and had been all his life engaged in the valuation of land; he had valued both for private individuals and as a Commissioner under the Tithe Composition Act, in which latter capacity he had valued a parish comprising two of the Electoral Divisions in the Union (Myroe and Highlands), and though his tender was the lowest, he seems not to have been selected solely on that account.§

Employment of an assistant.

His qualification.

Mr. Fisher employed as an assistant (without any direct sanction from the Board, though apparently with their knowledge and consent), Mr. Kavanagh, who had been also engaged in the valuation of land, and was permanently employed as valuator of the estates of the Marquis of Waterford, which lie within this Union.‖

Mode of proceeding with the valuation.

They proceeded together over three or four townlands, to form a scale of value, and then made perfectly independent valuations of distinct portions of the Union, Mr. Fisher himself valuing 10 electoral divisions, and Mr. Kavanagh nine.¶

Standard of value adopted by them.

Their scale of value they formed, according to Mr. Fisher, by calculating the value of the produce of the best land in the Union, upon an average of five years, which they estimated at 4*l.* 10*s.* per acre, and deducting from that amount the price of labour, and the other expenses of raising it, which left a surplus of 27*s.* 6*d.* per acre, which they put down as the value of that land. They then compared other lands with that, and judged of them by that comparison, according as they appeared more or less inferior to the land thus selected as a criterion.**

Their valuations distinct.

Application of the common standard of value by Mr. Fisher.

"Rack rent" repudiated by him.

Fair letting value adopted.

His idea of a "fair letting value."

After having thus formed in their own minds a standard of value, they separated, and Mr. Fisher's statement of his application of the standard of value which he and his assistant had formed, was, that he never went up to the "rack-rent," which he defined to be such a rent as would leave the tenant a bare subsistence, but that he adopted a fair letting value, which would leave the tenant the means of living comfortably, after paying the amount of it. His idea of comfortable living for a tenant of 20 or 30 Irish acres of the average land in that country, was potatoes and stirabout and milk at breakfast, meat or fish at dinner, and potatoes and milk in the evening, for himself and family, and his valuation of the land would allow a tenant holding that quantity of land at such a scale of diet.††

No calculation of return for capital made by him.

Although it is usual in that part of the country for an in-coming tenant to pay 5*l.* or 6*l.*, or sometimas more per acre, to the out-going tenant, even for a tenancy from year to year, yet no calculation was made by Mr. Fisher of any return for capital invested, nor was any other standard adopted than what he considered a fair letting value, as a guide to which he and his assistant entered, for their own guidance, into the calculation mentioned above.‡‡

Mr. Kavanagh's account of his formation of a standard of value.

Mr. Kavanagh described his mode of forming a scale of value somewhat differently. He compared the scale of prices adopted by the Government valuators under the present prices, and finding the latter to be higher, he thought himself justified in making a proportional increase when the amount at which the land had been valued by the former.§§

Reference to the Government valuation and Rent.

"Rack Rent" repudiated by him.

He also referred to the rent for which the land would let, taking care to be under the "rack rent," or, as he termed it, "the upset price" of the land, by about 5*s.* per acre in the best arable land, which he valued at 32*s.* per acre; about 3*s.* in the worst of that species, which he valued at 10*s.* per acre; and about 25*l.* per cent. in the intermediate soils. The result at which he arrived by this process, in valuing the particular farm selected by him, and his principal seems to have been the same, for both valued it at 27*s.* per acre.‖‖

Difference between his application of that standard and Mr. Fisher's.

In the application of his standard of value, however, after they separated, Mr. Kavanagh thought that he had gone on somewhat a higher scale than Mr. Fisher in four Electoral Divisions, and informed the Board of his opinion. The reduction, however, of 1*s.* or 15*d.* in

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* The population of the county of Londonderry, including the city, according to the census of 1831, is 222,012, and the entire surface of it, according to the Board of Trade Tables Appendix, is 508,267,226 acres, according to Griffith's valuation. The Union contains, according to the census of 1831, 41,031 in population, and 150,623 statute acres in surface.—Report of Poor Law Commissioners for 1841, Appendix.

† Extracts from Minute-book, APPENDIX. ‡ Ibid. § Evidence of Mr. Fisher, APPENDIX.
‖ Extracts from Minute-book. ¶ Ibid. ** Ibid. †† Ibid.
‡‡ Evidence of Mr. Fisher, APPENDIX. §§ Evidence of Mr. Kavanagh, APPENDIX.
‖‖ Evidence of Mr. Kavanagh, APPENDIX.

Newtown Limavady.

the pound, which they afterwards agreed upon, brought those four divisions to a level with the rest;* that standard was applied indiscriminately to large and small farms, notwithstanding the letting value of the latter had been raised proportionally more than that of the former, by the greater competition for that class of tenements in that district. In cases, however, where in consequence of the occupiers of small tenements having an opportunity of obtaining some other employment than the cultivation of the land, they were enabled to pay higher rents in proportion than the holders of larger farms, and live comfortably, the valuation of the land was raised by about 3*d.* or 4*d.* per acre.†

Large and small farms valued alike.

Exception to that rule.

The addition of the value of the house, of course, raised the acreable valuation of the land in the small holdings, although neither of the valuators formed a distinct estimate of the value of the house as such, but considered how much more the farm would be worth to a tenant with than without the house, and put down the difference in the field books as the value of the house.‡

No distinct estimate of the value of the houses formed.

The valuation of the two towns of Newton and Dungiven fell to the share of Mr. Kavanagh, who in his valuation of the houses kept about 10*l.* or 15*l.* per cent. under the rents paid by the occupiers where they did not hold by lease, which he inquired of for that purpose, and in the valuation of town fields kept about 20*l.* per cent. under the market price.§

Valuation of houses in towns under the rents paid.

Nothing appears to have been done by the Valuation Committee appointed on the 25th of November, and the valuation of 10 Electoral Divisions, half of which had been valued by Mr. Fisher, and the other half by Mr. Kavanagh, was submitted to the Board, and two of each referred to the examination of those guardians who were best acquainted with the locality. Those guardians compared the valuation of one or two townlands in each division, and reported to the Board that they were done on a fair relative scale.‖

Ten Divisions examined by the Guardians and approved of.

When, however, the entire valuation was completed, an impression seems to have prevailed that Mr. Kavanagh's portion of the Union had been valued upon a higher scale than Mr. Fisher's, and a Committee of 12 guardians was appointed on the 21st of December, 1840, to examine the valuations of both, and ascertain if they had been effected upon the same scale.¶

Appointment of Committee to examine the entire valuation.

The Committee considered that Kavanagh's valuation was higher in proportion than Fisher's, and they referred it to Fisher to look over Kavanagh's books, he then went on one or two of the townlands valued by Kavanagh, and Kavanagh upon the same number of those valued by him, and upon a comparison, both agreed that there had been a departure from the common scale on Kavanagh's part, and both agreed on reducing Kavanagh's valuation by about 1*s.* in the pound, in order to bring it to a level with Fisher's.**

Kavanagh's valuation considered higher than Fisher's.

Reduction of Kavanagh's valuation agreed on by him and Fisher.

In the Appendix will be found a comparison of Griffith's valuation with the Poor Law valuation, as it stands in the books given into the guardians, and the general result appears to be that the latter exceeds the former by about 27¼ per cent. The amount of Griffith's valuation of 18 divisions, is 50,232*l.* 11*s.*, that of the Poor Law valuation, 65,392*l.* 12*s.* 11*d.*

Comparison of the Poor Law valuation with Griffith's valuation.

In order to institute a more exact comparison between the two, I procured the rough field-books of Mr. Fisher, containing the entries of the value of the houses, and deducted the amount of the values of all houses under 5*l.* from the entire valuation, and on comparing the Poor Law valuation thus reduced with Griffith's, it will be seen that the former still exceeds the latter by about 12 per cent. Even after making this deduction there are still some subjects such as turf bogs, woods, and open mines included in the former, which are excluded from the latter, but in the rural districts the houses under 5*l.* constitute the principal difference between the two, and the deduction of those makes the comparison sufficiently accurate for all practical purposes.

The great majority of the persons now entitled to vote (357 out of the 370 traced by me) are tenants of the Marquis of Waterford, and Mr. Given, the under agent of his Lordship, from his local knowledge and acquaintance with Lord Waterford's tenantry, corrected some errors which in the comparison of the electoral list with the rate-book, without his assistance, it would have been impossible for a stranger to have avoided, and in some cases where the elector was rated at a small amount, he showed from the rate-book that the man was rated in some other townland for a distinct tenement, which probably constituted part of his qualification. In this Union the valuation was still in the field-books, and all the tenements occupied by the same person in the same Electoral Division, had not been brought together as they will be when the valuation is copied into the rate-book, so that there was more probability of error than in Unions where the valuation is more advanced. The cases in which corrections of that kind were made did not amount to more than six altogether.

Mr. Given did not think it consistent with his duty to his principal to state the rents paid by those electors who hold under the Marquis of Waterford, so that I could not ascertain their rents, but I obtained from the agent of the Fishmongers' Company, Mr. Sampson, the rents paid by 84 tenants of the Company who had registered in 1832, and since allowed their registries to expire, not as it was stated to me, from having lost their qualifications, but from the inability of the party which they were disposed to support to contend with that which returns the present members for the county.

The total number of 10*l.* electors, whose tenements are situate within this Union, and whose separate rating could be ascertained, is 235, and of those

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* Evidence of Mr. Kavanagh, Appendix. † Evidence of Mr. Fisher, Appendix.
‡ Evidence of Mr. Fisher, and evidence of Mr. Kavanagh, Appendix.
§ Evidence of Mr. Kavanagh, Appendix. ‖ Extracts from Minute-book, Appendix.
¶ Extracts from Minute-book, Appendix. ** Evidence of Mr. Fisher, Appendix.

Newtown Limavady.

Rating of 10*l.* electors of 1832 who have re-registered.

2 are rated under 5*l.*
15 at and over 5*l.* and not 10*l.*
51 at and over 10*l.* and not 15*l.*
47 at and over 15*l.* and not 20*l.*
146 at and over 20*l.* and not 30*l.*
85 at and over 30*l.*, and 15 are rated jointly.

Of those, 103 were registered in 1832; but of that number only 52 were original registries of that year, the rest had been registered under the 10th Geo. IV., and re-registered under the Reform Act, and were distinguished as such in the list of the clerk of the peace.

The rating of those registered under the 10th Geo. IV., is—

0 under 5*l.*
1 over 5*l.* and not 10*l.*
15 at and over 10*l.* and not 15*l.*
17 at and over 15*l.* and not 20*l.*
34 at and over 20*l.* and not 30*l.*
32 at and over 30*l.*

The rating of those who registered for the first time in 1832, and since re-registered. Three were rated jointly for 42*l.*, and one rated with another person for 23*l.* 10*s.*

0 under 5*l.*
2 at and over 5*l.* and not 10*l.*
8 at and over 10*l.* and not 15*l.*
5 at and over 15*l.* and not 20*l.*
26 at and over 20*l.* and not 30*l.*
10 at and over 30*l.*

I also ascertained the rating of eighty-four 10*l.* electors, registered in 1832, who had not since renewed their registries; and their rating is as follows:—

0 under 5*l.*
3 at and over 5*l.* and not 10*l.*
22 at and over 10*l.* and not 15*l.*
17 at and over 15*l.* and not 20*l.*
15 at and over 20*l.* and not 30*l.*
29 at and over 30*l.*

Of those eighty-four, 51 are original registries of 1832; the remainder were originally registered under the 10th Geo. IV.; and the rating of those registered under the 10th Geo. IV. is as follows:—

0 under 5*l.*
0 under 10*l.*
2 at and over 10*l.* and not 15*l.*
2 at and over 15*l.* and not 20*l.*
7 at and over 20*l.* and not 30*l.*
20 at and over 30*l.*

The rents paid by those 84 are as follows:—

0 under 5*l.*
4 at and over 5*l.* and not 10*l.*
24 at and over 10*l.* and not 15*l.*
17 at and over 15*l.* and not 20*l.*
14 at and over 20*l.* and not 30*l.*
25 at and over 30*l.*

In 13 instances out of the 84 the rent was higher than the rating; and of the 71, in which the rating exceeded the rent, there were only 3 in which the excess amounted to 10*l.*; 11 in which it amounted to 5*l.*; 34 in which it amounted to 2*l.*, and 50 in which it amounted to 1*l.*

The proportion of the rent to the rating of 31 of those who had, as has been stated, registered originally under the 10th Geo. IV. is as follows. In two instances the rating is 10*l.* over the rent; in two instances it is 5*l.* over the rent; in nine instances 2*l.*; in four instances 1*l.*; in nine instances it is less than 1*l.* over the rent; and in nine instances the rating is equal to or under the rent.

The total amount of acreage, valuation, and rent, of those whose rents have been ascertained is—5,060A. 3R. 18P. (statute measure); valuation, 2,604*l.* 4*s.*; rent, 2,437*l.* 5*s.* 8*d.*

The number of 10*l.* electors who would be disfranchised, if a rating of 10*l.* were adopted, as the qualification, is:—

20 by a rating of 9*l.*
9 by a rating of 8*l.*
6 by a rating of 7*l.*
3 by a rating of 6*l.*
2 by a rating of 5*l.*

The total amount of acreage of the 10*l.* electors at present entitled to vote, is 20,104A. 2R. 7P., and the total amount at which they are valued is 8,909*l.* 2*s.* 2*d.*, giving an average of nearly 54 acres to each elector. A table, classifying the tenements of the 10*l.* electors, according to the amount of their acreage, will be found at foot. At foot will be found a table showing the number of 10*l.* electors in each division of the Union, with the contents and

population of each, and the amount of its valuation, showing that, on an average, there is one 10*l.* elector for every 110 persons, very unequally distributed through the Union. Two divisions, not valued at the period of my visit, are not included in this calculation.

The proportion of the rents to the valuation, seems to be, that the rents on Lord Waterford's estate, (which is let as low, or lower than any other estate in the Union,) exceed it in general by the amount at which the farm houses are valued; and that the rents charged by smaller proprietors who allow their tenants a considerable interest in the land are nearly equal; and that wherever advantage is taken of the competition for land to raise the rents above that scale, the rent is higher than the valuation.

Although no political objection to the granting of leases exists in that district, but on the contrary the landlords are anxious that their tenants should register, (Lord Waterford in particular consolidating small farms,) and reducing the rents for the purpose, yet the practice of letting by lease, is decreasing. Old leases expire, and no new leases are granted. As to the number of existing leases the opinion of those whom I examined was, that considerably more than one half of the tenements in the rural part of the Union were not held by lease, and that in the town of Newton, not one in four was held by lease.

There are no data, however, upon which to found a calculation which could be regarded, even as an approximation to the truth.

(Signed) RICKARD DEASY.

Inquiry held at Newtown Limavady,
March 19, 20, and 22, 1841.

CLASSIFICATION of Tenements of £10 Electors, according to the amount of their acres.

	Under 5 acres.	5 acres, and not 10 acres.	10 acres, and not 15 acres.	15 acres, and not 20 acres.	20 acres, and not 30 acres.	30 acres and upwards.
Terkeernan .	1	9	10	15	66	276

NUMBER of £10 Electors in the Newtown Limavady Union.

Electoral Divisions.	Area in Statute Acres.			No. of Population.	Amount of Net Value, per Rate Book.			Number of £10 Electors.
	A.	R.	P.		£.	*s.*	*d.*	
Newtown Limavady .	2,120	0	0	3,610	7,123	4	5	10
Fruithill	6,447	0	0	2,669	5,772	1	0	28
Keady	7,531	0	0	1,048	2,408	10	9	58
Lislane	8,221	0	0	1,875	3,297	10	0	102
Gelvin	9,057	0	0	2,135	3,814	19	11	93
Straw	6,618	0	0	1,930	2,600	5	6	6
Drum	9,628	0	0	2,601	2,482	15	10	1
Dungiven . . .	6,875	0	0	2,941	Valuation of those two			
Glenshane . . .	16,777	0	0	1,704	Divisions not completed.			
Owenreagh . . .	15,304	0	0	1,615	1,846	0	6	0
Feeny	6,638	0	0	1,802	2,207	18	0	0
Foreglen	7,705	0	0	1,992	2,438	14	0	0
Faughanvale . . .	8,743	0	0	2,575	3,650	16	0	1
Ballykelly . . .	7,831	0	0	2,235	3,738	5	0	7
The Highlands . .	5,902	0	0	2,714	3,404	13	6	3
Myroe	4,194	0	0	1,919	5,070	13	4	0
Aghanloo	8,039	0	0	2,102	4,201	18	4	60
Bellarena	5,547	0	0	1,900	2,691	12	0	0
Benone	7,446	0	0	1,634	2,189	12	6	1
Total . .	150,623	0	0	41,031	. .			370

LONDONDERRY UNION.

REPORT

Londonderry.

Population and extent of Union.

THE Union of Londonderry contains besides the city and suburbs, the population of which appears by the census of 1831 to be 13,700, a district of the county of Derry, containing 83,321 statute acres, and a population of 33,729; and a district of the county of Donegal, which contains 55,878 statute acres, and a population of 18,577.

See Report of Poor Law Commissioners for 1839.

Thus the Union contains nearly one-fifth of the entire population of the county and city of Londonderry,* and nearly one-seventh of the surface of that county, while nearly one-sixteenth of the population, and one-twentieth of the surface of Donegal, are included within its limits. The Union was declared on the 17th of January, 1839; and the Board, which is composed of 27 elected and 9 ex-officio guardians, according to the usual routine, appointed a Valuation Committee upon the 8th of April, 1839, and on the 1st of July, 1839, adopted the Report submitted by that Committee for their sanction.†

Appointment of Valuation Committee.

The course of proceeding recommended by the Committee, and thus sanctioned by the Board, was to adopt the Government valuation (which has been some time completed in both Londonderry and Donegal), as the basis of the Poor Law valuation, to ascertain by a new valuation of one townland in each electoral division, how much below the letting value of the property included in it that valuation was, and adding to it the amount which it should thus be found beneath that value, together with the amount of all property subject to the poor-rate not included in it, and then to distribute the amount so ascertained upon each tenement.‡

In recommending and adopting this course, the Committee and the Board were influenced by a desire to avoid the expenses of an entirely new valuation, which they thought might in this manner be dispensed with, and not by any sense that the latter would be inferior.§

Upon the 8th of July, 1839, the Board authorized the Committee to issue advertisements for competent persons to value at least six townlands within the Union, in order to afford data for calculating the increase which should be put on the Government valuation to raise it to the standard of the Poor Relief Act, and that upon that basis should be founded the new valuation of the Union.‖

Appointment and qualification of Valuators.

Advertisements were accordingly issued, and tenders received, which were opened on the 20th of July, 1839, when Messrs. John Lithgow and Wm. Thompson (whose tender was the lowest), were unanimously elected valuators. Their appointment appears not to have been owing to the lowness of their tender exclusively,¶ though doubtless that had its weight in the minds of the guardians. Both had been engaged in valuing under the Tithe Composition Act, and one (Mr. Lithgow) was a valuator by profession, and had a permanent employment in that capacity upon the estate of the Marquis of Donegal.**

Documents furnished.

The maps of the ordnance survey with the lines denoting the qualities of the different soils, and the field books corresponding with them, were, by the direction of the Board, furnished to the valuators as a guide in the performance of their work, to which the Valuation Committee by their second report, adopted by the Board upon the 2nd of August, 1839, recommended that lists of occupiers from the tithe appointments, and such information as could be procured from the landlords in pursuance of a circular addressed to them for the purpose of procuring their assistance, should be added.††

Experimental valuation of seven townlands.

The Committee upon the 10th of August, 1839, selected a number of townlands within the Union, out of which the valuators again selected seven for the purpose of forming their experimental valuation. Those seven townlands were accordingly valued, and the result of the experiment proved that it was hopeless to attempt to fix any definite per centage by which to raise the Government valuation to the standard prescribed by the Poor Law. In their valuation of those seven townlands, Messrs. Lithgow and Thompson exceeded the Government valuation by amounts varying from 7½ to 26 per cent., and the Board thereupon declined to fix any per centage of increase.‡‡

New valuation resolved on.

An entirely new and independent valuation of the Union was then commenced, differing however from the course taken in other Unions in this respect, that there was no valuation of each separate tenement in the rural districts, but the entire townland was valued at a gross sum, and that sum distributed, either according to the applotment of the county cess, or

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* The county of Londonderry, including the city, contains a population of 222,012, and 508,267 acres, 2 roods, 26 perches of land.

The county of Donegal contains a population of 289,149, and 1,170,335 acres, 2 roods, 31 perches of waste land, according to Griffith's Valuation.

† Extracts from Minute-book, APPENDIX.

‡ Report of Valuation Committee, extracts from Minute-book, APPENDIX.

§ Report of Valuation Committee, extracts from Minute-book, APPENDIX.

‖ Extracts from Minute-book, APPENDIX.

¶ Evidence of Sir R. A. Ferguson, APPENDIX.

** Evidence of Valuators, APPENDIX.

†† Extracts from Minute-book, APPENDIX.

‡‡ Extracts from Minute-book, APPENDIX.

Londonderry.

according to the sub-division made by the occupiers themselves, when they could agree upon a satisfactory distribution.*

Mode of proceeding with valuation.

The two valuators proceeded together in their work, commencing with the city. In that they had the advantage of two pre-existing valuations, namely, one for the levy of the county cess, effected half-yearly by applotters, chosen by the cess payers, the other for the levy of the police tax, effected every year by valuators appointed by the Police Committee, who are themselves elected by the occupiers of all houses subject to the police tax, that is all houses valued at and over 10*l*. Of both these valuations, but particularly of the latter, the valuators availed themselves freely, without however hesitating to differ from them whenever an inspection, which they stated to be closer than that made by the persons who formed either of the other two valuations gave them reason to form a different estimate of the value.†

Mode of valuing houses in the city.

Evidence of Valuators, Appendix.

No measurement of the houses however took place, nor were they influenced by the age of the house, or by anything but by its appearance, and their own opinion of what it would let for. The "rack-rent," however, they disclaimed as a test of value, and their valuation is considered lower than either the police or county valuations, though the difference between it and either of the latter is but trifling.

When the valuation of the city and the three adjoining divisions (the Waterside and the Upper and Lower Liberties) were complete, they were submitted to the inspection of the rate-payers, and objections received by the Valuation Committee; only seven objections however were made, which were heard by Committee and referred back to the valuators for re-consideration.‡ The plan of submitting the valuation of each division separately to the rate-payers was then abandoned, and one general inspection of the entire resolved upon.§

In their valuation of the rural districts the valuators in like manner proceeded together, and using the ordnance maps as their guide in ascertaining the quality of the soil, though without hesitating to differ from them whenever a mere inspection of the land induced them to form a different estimate of its capabilities from that contained in the ordnance survey, they valued each townland at what they considered a "fair rent."‖

Their estimate of what is a "fair rent" for land could only be ascertained indirectly, viz., by ascertaining what benefit they thought a tenant ought to derive from occupying and cultivating it. That benefit should, in their opinion, extend to an abundant supply of comfortable food, according to the diet in general use among the peasantry in that part of the country, and every other requisite for the maintenance of life, of course in the same proportion.

Fixed standard of value they had none, beyond their own estimate of a fair rent and their repudiation of the rack-rent as a test of value.

Houses in the country, how valued.

In their valuation of the land they allowed for the existence on each farm of a house sufficiently good for the residence of a working farmer, and only increased the value of the land in those cases where the house was of a better description, conceiving that they were to consider the letting value of both land and house taken together, and not to put a separate valuation on each when occupied conjointly. This never appears to have been concurred in by the Board, for on an objection made by the agent of Mr. Alexander to the valuation of a part of that gentleman's estate, it was reduced to what appears to be the letting value of both land and houses.¶

Mode of filling columns of rate-book in the city.

In filling up the columns of the rate-book in the city, the valuators adopted a scale furnished them by the Board, and which will be found among the extracts from the proceedings of the Committee.—(Appendix.)

Possible injurious effect of that in the municipal franchise obviated.

An apprehension was entertained that the placing the allowance for repairs and insurance in the tenant's column instead of the landlords might have an injurious effect upon the rights of the occupiers of houses valued at 9*l*. or thereabouts, which were held by lease. The subject was brought under the notice of the Board by Sir R. A. Ferguson, the chairman, and the Board resolved to hear objections from those who might consider themselves injured by the course adopted.**

Very few objections on that ground were made, and this appears to have been the only occasion in which the effect of the valuation upon the municipal franchise in any degree influenced the proceedings respecting it, and the resolution adopted seems fair and impartial.

When the entire valuation was completed, the objections made by the rate-payers were brought before the Board, evidence was heard respecting each case, and each objection decided according to its merits. The only general alteration was a reduction of 25 per cent. upon the valuation of flour and flax mills and distilleries, as an equivalent for the valuators having included the value of the moveable machinery in the valuation of those establishments.††

In the Appendix will be found a comparison of the Poor Law valuation with Griffith's Valuation, and it will be seen by that, that the former exceeds the latter by nearly 18½ per cent. The amount of the Poor Law valuation exclusive of the city and liberties, is 75,731*l*. 2*s*. 5½*d*., that of Griffith's is 65,881*l*. 1*s*. 3*d*.

In the same Appendix will be found a comparison of the two valuations, deducting from the

Donegal regis 1832.–

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* Evidence of Valuators, Appendix.
† Evidence of Valuators, Appendix.
‡ Extracts from minutes of Committee, Appendix.
§ Evidence of Sir R. A. Ferguson, Appendix.
‖ Evidence of Valuators, Appendix.
¶ Evidence of Valuators, Appendix.
** Evidence of Valuators, Appendix; and extracts from Minute-book, Appendix.
†† Evidence of Sir R. A. Ferguson, Appendix; and extracts from Minute-book, Appendix.

Londonderry.

Comparison of rating with rents.

former the amount of the values of all houses in the rural divisions, rated at sums under 5*l.*, which I obtained from the Valuators' Field Books. The amount of the Poor Law valuation thus reduced is 74,936*l.* 1*s.* 4*d.* The system adopted here in valuing houses in the country, renders this comparison uncertain, because the valuators did not put down the entire value of the house, but only the amount by which it exceeded the value of a house proportioned to the farm on which it stood.

The Appendix also contains a comparison of Griffith's valuation with the Poor Law valuation deducting the value of the houses from both, and the latter exceeds the former by nearly . In the opinion of Sir R. A. Ferguson, the chairman of the Board, the valuation of this Union fully comes up to the letting value of the land, but the particular instance of comparison which he very candidly adduced, seems to indicate a contrary conclusion. In one an estate recently let on lease, was valued between six and seven per cent. under the rent paid; and the valuation of the other was in like manner below the rent paid for it although it was let on lease, and the leases were at a premium.*

Rating of electors of the city of Londonderry.

The number of persons appearing on the list of the clerk of the peace, registered for the city of Londonderry as householders, between the years 1832 and 1841, both exclusive, is 546, and of this number I was able to trace 345 in the rate-book. The reason why the number traced bears so small a proportion to the number on the list of the clerk of the peace, is that considerable numbers of the constituency of a city change their residences every year and registering out of their new residence, appear twice and sometimes three or four times over in that list, while of course they only appear once in the rate-book.

The rating of the householders in the city is as follows :—

9 are rated under 5*l.*
36 at and over 5*l.* and under 10*l.*
94 at and over 10*l.* and under 15*l.*
54 at and over 15*l.* and under 20*l.*
64 at and over 20*l.* and under 30*l.*
88 at and over 30*l.*

Of those 345 householders, 94 appear to have re-registered in 1840, out of the same premises wherein they had registered out of in 1832, and those tenements are rated thus :—

Rating of those who have re-registered.

2 under 5*l.*
13 at and over 5*l.* and under 10*l.*
23 at and over 10*l.* and under 15*l.*
10 at and over 15*l.* and under 20*l.*
16 at and over 20*l.* and under 30*l.*
30 at and over 30*l.*

Only 85 of the 10*l.* electors of the county of Londonderry, appear to derive their qualifications from tenements situate within this Union, and these tenements are rated as follows :—

Rating of 10*l.* electors of the county of Londonderry.

4 under 5*l.*
7 at and over 5*l.* and under 10*l.*
12 at and over 10*l.* and under 15*l.*
7 at and over 15*l.* and under 20*l.*
20 at and over 20*l.* and under 30*l.*
35 at and over 30*l.*

Of the preceding 85, sixty are re-registered. In addition to those, I ascertained the rating of the tenements of 92 persons who had registered a 10*l.* franchise, out of them, in 1832, and had not since renewed them, the result of which is as follows :—

Rating of 10*l.* electors of 1832 not since re-registered.

2 under 5*l.*
10 at and over 5*l.* and under 10*l.*
14 at and over 10*l.* and under 15*l.*
18 at and over 15*l.* and under 20*l.*
22 at and over 20*l.* and under 30*l.*
86 at and over 30*l.*

Rents and rating of 10*l.* electors of Londonderry (county) compared.

The rents of 46 of the present 10*l.* electors of the county of Londonderry, and of 37 of the 10*l.* electors of that county, registered in 1832, who have not since renewed their registries will be found in the Appendix. The result of the comparison of those rents with the rating is, that out of the 46 at present entitled to vote, the rating exceeds the rent by 10*l.* in 37 instances; by 5*l.* in 42 instances; by 2*l.* in 43 instances; and is equal to, or less than the rent, in 3 instances.

Of the 37, whose registers have expired, the rating is 10*l.* over the rent in 12 instances; 5*l.* over it in 21 instances; 2*l.* over it in 24 instances; 1*l.* over it in 26 instances; and is less than 1*l.* over, equal to, or less than the rent, in 11 instances.

All those persons are tenants of Mr. Leslie Alexander, and his agent Mr. Knox, who has furnished me with their rents, stated, that they held under leases granted 70 years since, and that the farms had been since variously subdivided, and that the figures in the columns for rent, opposite each man's name, represented the proportion of the rent to which he was subject.

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* Extracts from Minute-book, Appendix; and Evidence of Sir R. A. Ferguson, Appendix.
† Evidence of Sir R. A. Ferguson, Appendix.

TABLE, showing the Number of £10 Electors in each of the Divisions of the Union of Londonderry. *Londonderry.*

County of Londonderry.

Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Total.
Ardmore	5,358	1,975	10
Banagher	9,370	2,435	1
Ballymullins	8,737	2,767	11
Bonds Glen	6,980	2,369	0
Clandy	5,208	2,202	0
Glendermot	7,260	3,188	19
Lough Enagh	6,786	2,648	8
Muff	6,966	2,910	4
Tamnaherin	9,925	3,094	8
Waterside	4,144	3,331	20
Upper Liberties	4,251	1,824	0
Lower Liberties	7,589	4,236	2
Total	82,574	32,979	83
	1 to 398		

County of Donegal.

Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Total.
Kilderry	7,604	2,475	0
Three Trees	6,993	1,275	2
Birdstown	5,927	1,685	0
Fahan	6,986	2,684	0
Inch Island	3,099	1,068	0
Burt	7,873	2,508	19
Newtown Cunningham	4,933	1,850	6
Castle Forward	4,882	2,258	7
Killea	7,561	2,974	18
Total	55,858	18,777	52
	1 to 369		

The total amount of the acreage, valuation, and rents, in said cases of the electors at present entitled to vote, in whose rents have been ascertained, is

Contents in statute measure.			Valuation.			Rent.		
A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*
2,045	1	16	1,576	0	11½	609	5	1

The amount of the acreage, valuation, and rent, of the 10*l.* electors of 1832, is as follows:—

Contents in statute measure.			Valuation.			Rent.		
A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*
1,192	0	1	798	19	1½	391	9	1

The entire amount of the acreage of the 10*l.* electors at present entitled to vote in the county of Londonderry, is 4,230A. 3R. 4P., and their valuation is 2,635*l.* 12*s.* 9½*d.*, giving an average of nearly 60 acres to each elector. The amount of the acreage of the present 10*l.* electors of Donegal, 3,490A. 2R. 16P., the amount of their valuation is 2,275*l.* 7*s.* 6½*d.*, giving an average of nearly 67 acres to each elector. A table will be found annexed, classifying those according to the contents of their holdings, and also tables showing the number of electors in the city and county of Derry respectively, who rated under 10*l.*, and every intermediate integer down to and including 5*l.*

Another table is annexed, showing area and population of each of the rural divisions of the Union, with the number of 10*l.* electors at present entitled to vote in each, and the average is one 10*l.* elector to every 398 persons in Derry, and one to 369 in Donegal.

Ratings of Donegal 10*l.* electors registered since 1832.—

The total number of the 10*l.* electors of Donegal, whose tenements I have ascertained the rating of, is 56, which is as follows:—

0 under 5*l.*
1 at and over 5*l.* and under 10*l.*
3 at and over 10*l.* and under 15*l.*
3 at and over 15*l.* and under 20*l.*
7 at and over 20*l.* and under 30*l.*
42 at and over 30*l.*

Londonderry.

Ratings of Donegal 10*l.* electors (1832).

The rating of 122 10*l.* electors, originally registered in 1832, and who have not since re-registered, I have also ascertained, and it is as follows:—

1 under 5*l.*
7 at and over 5*l.* and under 10*l.*
3 at and over 10*l.* and under 15*l.*
22 at and over 15*l.* and under 20*l.*
16 at and over 20*l.* and under 30*l.*
73 at and over 30*l.*

Number of existing leases.

The proportion of existing leases I could not obtain any better guide to, than the opinion of those whom I examined, the result of which is, that about one half of the farms in the Union are held by lease.

Disinclination to grant any.

The number, whatever it is, appears likely to decrease, for the prevalent disposition of the landed proprietors is, not to grant a lease, although no political objection to the granting of them appears to exist.

(Signed) RICKARD DEASY.

Inquiry held at Londonderry, March 23, 24, 25, and 26, 1841.

CLASSIFICATION of the present £10 Electors, according to the amount of their Acreage.

County of Derry.

Under 5 Acres.	At and over 5 and under 10 Acres.	At and over 10 and under 15 Acres.	At and over 15 and under 20 Acres.	At and over 20 and under 30 Acres.	At and over 30 Acres.
1	2	6	9	11	55

County of Donegal.

Under 5 Acres.	At and over 5 and under 10 Acres.	At and over 10 and under 15 Acres.	At and over 15 and under 20 Acres.	At and over 20 and under 30 Acres.	At and over 30 Acres.
0	2	2	2	5	47

TABLE showing the Number of Registered Householders of the City of Londonderry, who are rated under the under-mentioned Amounts.

Total Number whose Rating was ascertained.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
345	45	30	26	23	13	9

Similar Table as to the present £10 Electors of Londonderry (County).

Total Number whose Rating was ascertained.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
82	9	8	8	6	4	3

Similar Table as to the present £10 Electors of Donegal.

Total Number whose Rating was ascertained.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
57	3	2	2	2	2	0

CLASSIFICATION of Tenements of present £10 Electors of the County of Londonderry, according to the Amount of their Acres.

Under 5 Acres.	At and over 5 and under 10 Acres.	At and over 10 and under 15 Acres.	At and over 15 and under 20 Acres.	At and over 20 and under 30 Acres.	At and over 30 Acres.
1	2	6	9	11	55

Similar Table as to the present £10 Electors of Donegal.

Under 5 Acres,	At and over 5 and under 10 Acres.	At and over 10 and under 15 Acres.	At and over 15 and under 20 Acres.	At and over 20 and under 30 Acres.	At and over 30 Acres.
0	0	2	2	5	47

COLERAINE UNION.

REPORT.

Coleraine.

Extent and population of the Union.

THE Union of Coleraine contains a population, according to the census of 1831, of 50,940, and extends over a surface of 112,176 statute acres. It is divided into 20 Electoral Divisions, of which 14, containing a population of 35,074, and extending over 79,781 statute acres, lie entirely in the county of Londonderry; and three divisions, containing a population of 7,565, and extending over 16,341 statute acres, lie entirely in the county of Antrim; and three divisions, containing a population of 8,301, and extending over 16,764 statute acres, lie in Londonderry and Antrim. The number of elected guardians is 27, and of ex-officio guardians 9.*

6th Report of the Poor Law Commissioners for 1840. Appendix C. No. 2.

Thus, nearly one-sixth in population, and one-sixth in extent of the county of Londonderry, including the borough of Coleraine, is included within the Union.

New valuation resolved on.

The Board of Guardians, at their first meeting, held on the 4th January, 1840, resolved to effect a new valuation of the Union, and after having issued the usual advertisement for valuators, Messrs. Alexander Cathcart and James Arthur were appointed valuators on the 1st of February.†

Appointment of Valuators. Their qualifications.

Of the two valuators thus appointed, Mr. Cathcart was a farmer previously, unexperienced in the valuation of land, but his colleague, Mr. Arthur, was a surveyor and valuator by profession, and had valued land for private proprietors, as well as under the Tithe Composition Act.‡

Instructions given them.

No instructions were given by the Board, but they were furnished with the Poor Law Commissioners' circulars on Valuation and Rating, and the Assistant Commissioner, Mr. Clements, explained those circulars to them, as prescribing the "fair letting value, what a solvent tenant could afford to pay, not a rack-rent," as the standard of value to be adopted by them.§

Documents furnished.

The Ordnance maps with the accompanying field-books, Griffith's valuation, the tithe applotments, and in two or three instances the rentals were furnished to them as an assistance in their labours.‖

The tithe applotments, corrected by the local knowledge of some person selected in each parish, so as to bring them down to the present time, supplied the acreable contents of each holding. In consequence, however, of a direction from Mr. Clements, to make their estimate of the contents of each townland correspond with the statement of the quantities in Griffith's valuation, and the impossibility of effecting that in any other manner, they were obliged to applot the amount by which Griffith's quantities exceeded theirs proportionally upon every tenement.¶

Quality of soil, how ascertained.

The qualities of the soil they did not take from Griffith's Survey, but formed an estimate of their own upon a personal inspection of each farm, without, however, digging any portion of it, which the shortness of the time did not allow them to do, but putting a distinct value upon each different quality of soil.**

Standard of value adopted by them.

Their standard of value was the rent that a solvent tenant could reasonably afford to pay, and for the purpose of assisting them in forming that estimate, they valued first the lands in their own neighbourhood with which they were well acquainted, and used as a guide in their valuation the rents paid for those lands by tenants who they knew were able to pay them regularly, and derive a comfortable subsistance from the produce of the soil, having comfortable diet, clothing, and the means of giving a good education to their children, being able to ride to market, and some to lay by money.††

Rack-rent repudiated.

The rents paid by tenants who are obliged to live in an inferior manner in order to pay them, they did not consider a fair criterion of letting value, and therefore refused to be guided by the rents, except where they coincided with their own notions of what was reasonable.‡‡

Large and small farms valued on the same scale.

This standard they applied to large and small farms indiscriminately, except where there existed on one of the latter, a house proportionably better, in which case they raised the value of the farm slightly, because of the house.§§

Farm-houses, how valued.

No separate estimate was made by them of the value of the houses, but where the house appeared better than what would be requisite for the farm on which it stood, they raised the valuation of the farm on that account, without, however, having, as far as I could ascertain, any fixed scale for regulating the amount which they were thus to charge.‖‖

Mountain pasture how valued.

The mountain pasture, of which there are, according to the evidence of one of the valuators, (Mr. Arthur,) nearly 10,000 acres in the Union, they valued by calculating the number of cattle which it would feed, and the amount per head that would be paid for the grazing of each, and applying two-thirds of that amount as a reasonable rent.¶¶

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* The total population of Londonderry, including the City, is 222,012, and the total surface is 508,267 statute acres, 2 roods, 26 perches of land, according to Griffith's valuation.

† Extracts from Minute-book, APPENDIX.
‡ Evidence of A. Cathcart, APPENDIX.
§ Evidence of James Arthur, APPENDIX.
‖ Evidence of Valuators, APPENDIX.
¶ Evidence of A. Cathcart, APPENDIX.
** Evidence of A. Cathcart, APPENDIX.
†† Evidence of A. Cathcart, APPENDIX; and Evidence of James Arthur, APPENDIX.
‡‡ Evidence of A. Cathcart, APPENDIX; and Evidence of James Arthur, APPENDIX.
§§ Evidence of A. Cathcart, APPENDIX.
‖‖ Evidence of A. Cathcart, APPENDIX.
¶¶ Evidence of James Arthur, APPENDIX.

Coleraine.

Houses in towns how valued.

In the towns, the principal of which is Coleraine, they ascertained the rents paid on recent lettings for some houses in each part of the town, so as to ascertain the letting value in the different localities, and then measuring and inspecting the houses of which they had thus ascertained the letting value, they used them as a standard with which to compare the other houses, and finally deducted 20 per cent. from the letting value thus ascertained, in order to cover repairs and insurances.

Impression that their scale of value was too low.

Letter of Mr. Clements, A. P. L. C. in consequence.

See letter of Mr. Clements in the Appendix.

In the progress of their valuation of the Somerset division, (which was the first valued,) an impression prevailed among the members of the Board, that their scale of value was too low, and in order to correct that, a letter from Mr. Clements, the Assistant Commissioner, to the Clerk, was communicated to them by the Board. The purport of that letter was that they should not substitute their own ideas of what ought to be the rent of land for its actual letting value, and that as Mr. Griffith's valuation was 25 per cent. below the letting value, their valuation ought, in general, to be that amount above it.

No change made in consequence.

Comparison of valuation of two Divisions, with Griffith's.

No, change, however, was made in their scale of value, or mode of valuation, in consequence of that letter, and from a comparison of the valuation of two Electoral Divisions, (Somerset and Aghnadowey), with Griffith's valuation, adding one-third to the houses, and 25 per cent. to the land (which will be found in the Appendix), it appears that Messrs. Cathcart and Arthur's valuation varies from Mr. Griffith's, thus increased, in a different degree in each townland, and the per centages of difference vary from 16 per cent. above it, to 30 per cent. below. The incomplete state in which the valuation was, at the time of my visit, rendered a more extended comparison with Griffith's valuation impracticable.

Valuation submitted to Valuation Committee.

Proceedings of Valuation Committee.

As the valuation of each division was completed, it was submitted in pursuance of a Resolution of the Board to that effect, to a Valuation Committee (consisting of seven members, and the guardians of each division, pending the discussion on its valuation), appointed on the 28th March, 1840.* The valuation, when submitted to them, was read over in the presence of the guardian of the division to whom it was then given, in order that he should submit it to his constituents. Meetings of the ratepayers were held for the purpose, and objections received from each person, not only as to the valuation of his own tenement, but also as to the valuation of any others which he might consider too low. Those objections were then submitted by the guardian to the Committee, and the valuators were directed to reconsider their valuation of the tenements objected to, without, however, the Committee controlling their discretion.† At the time of my visit, the valuation of seven divisions had been approved of by the Committee, after the valuators had reconsidered their valuation of the tenements objected to, and the valuation of nine other divisions had been submitted to the Committee, and objections raised by them, which were then undergoing the reconsideration of the valuators.

Comparison of valuation with rents.

The valuation of the division of Coleraine, including the borough, was not quite completed (wanting, however, merely the ascertainment of the quantities of some adjoining town parks), and had not been submitted to the Committee.

Rating of borough electors.

I compared the list of persons who had registered for the borough as householders, with that valuation, and the names and valuation of 173 will be found in the Appendix. The general result is as follows:—

17	under 5*l.*
54	at and over 5*l.* and under 10*l.*
25	at and over 10*l.* and under 15*l.*
21	at and over 15*l.* and under 20*l.*
31	at and over 20*l.* and under 30*l.*
32	at and over 30*l.*

Rating of 10*l.* electors of Londonderry now entitled to vote.

Of 134 10*l.* electors of the county of Londonderry, being all that could be traced in the valuation books, of 16 Electoral Divisions,

5	are valued under 5*l.*
19	at and over 5*l.* and under 10*l.*
36	at and over 10*l.* and under 15*l.*
16	at and over 15*l.* and under 20*l.*
22	at and over 20*l.* and under 30*l.*
36	at and over 30.

Rating of those registered in 1832, and not renewed.

The tenements of 102 10*l.* electors of 1832, who do not appear to have re-registered, were valued as follows:—

3	under 5*l.*
4	at and over 5*l.* and under 10*l.*
15	at and over 10*l.* and under 15*l.*
17	at and over 15*l.* and under 20*l.*
28	at and over 20*l.* and under 30*l.*
33	at and over 30*l.*

Of the 134 10*l.* electors at present entitled to vote, 69 were registered originally in 1832, and since re-registered, and they are rated as follows:—

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* Evidence of Valuators, APPENDIX.

† Evidence of Mr. Orr, APPENDIX.

Coleraine.

Rating of those registered in 1832, who have renewed.

1 under 5*l.*
8 at and over 5*l.* and under 10*l.*
12 at and over 10*l.* and under 15*l.*
10 at and over 15*l.* and under 20*l.*
15 at and over 20*l.* and under 30*l.*
23 at and over 30*l.*

Rating of those registered under the 10th Geo. 4.

Of the electors of 1832 who have not renewed their registries, 53 were registered originally under the 10th Geo. IV., and they are rated as follows:—

1 under 5*l.*
1 at and over 5*l.* and under 10*l.*
11 at and over 10*l.* and under 15*l.*
8 at and over 15*l.* and under 20*l.*
15 at and over 20*l.* and under 30*l.*
17 at and over 30*l.*

The total amount of the acreage of the tenements of the present 10*l.* electors is 4961 acres, 1 rood, 26 perches, statute measure, the total valuation is 3,093*l.* 4*s.* 1*d.*, giving an average of nearly 37 acres to each elector. A classification of those tenements according to their extent will be found subjoined to this Report, and a statement of the number of both of the electors of the borough of Coleraine, and of the county of Londonderry, whose tenements are rated under 10*l.*, and under each intermediate sum down to and including 5*l.* A Table is also subjoined showing the number of 10*l.* electors in 15 Electoral Divisions of the Union, with the area and population of each, and the amount at which it is valued. In this Table are included fifteen 10*l.* electors of Antrim, and the average of the entire gives one 10*l.* elector to 552 persons. The incomplete state in which the valuation was, rendered it impracticable for me to ascertain the entire number within the Union, or the gross valuation of each Electoral Division.

The relation which the valuation bears to the letting value appears to be, that it is equal or nearly equal to the rents charged on recent lettings by those landlords who give their tenants such an interest in the land as enables them to have comfortable diet, appear respectably clad, ride a horse to market, give their children a good education, and occasionally save money, while it exceeds the rents charged by less liberal proprietors, in various proportions, according as the inclination or necessities of each proprietor may induce or compel him to require a higher rent. In some instances the valuation is from one-third to one-fourth under the rents paid by tenants of small proprietors, but the diet of those tenants was stated by the valuators to be potatoes and buttermilk, and they did not consider the rents paid by persons who lived in that way a fair criterion of letting value. Those instances appear, however, to be exceptions, and in general the valuation nearly corresponds with, or is very little under, the rents charged on recent lettings. The net value of the houses in the towns is 20 per cent. under the letting value, as that amount was deducted from the letting value, as an allowance for repairs and insurance.

Number of existing leases.

As to the number of existing leases, evidence is of course nothing more than opinion, but the result of it is, that in the county of Londonderry, in which the principal part of the Union lies, the majority of the farms are held from year to year, and that majority appears likely to increase considerably. Several large estates belonging to some of the London companies have lately fallen out of lease, and no new leases have been granted; and although no political reason exists, the system of not granting leases appears to be gaining ground among the landed proprietors of that district.

Objection to granting leases.

RICKARD DEASY.

Inquiry held at Coleraine, March 27, 29, and 30, 1841.

BOROUGH OF COLERAINE.

TABLE showing the Number of Registered Householders whose Tenements are rated under each of the undermentioned Amount.

Total Number whose Rating was ascertained	£10.	£9.	£8.	£7.	£6.	£5.
173	70	68	54	39	30	17
Present £10 Electors of the County of Londonderry.						
136	24	18	18	6	6	5

COLERAINE UNION.

NUMBER of Electors in each Electoral Division, with the Area in Statute Acres, and the number of the Population in 1831.

Electoral Divisions.	Population in 1831.	Extent in Statute Acres.	Valuation in Rate-Book.	Number of Electors registered from 1832 to 1840.
Agivey	2,509	4,669		6
Articlane	2,338	5,591		7
Aghadowey	2,818	6,005		4
Bovagh	2,014	4,180		27
Banbrook	1,791	4,406		1
Downhill	1,677	6,302		1
Glenken	1,966	7,680		12
Letterloan	1,922	7,731		13
Somerset	2,310	5,645		15
Ringsend	1,039	6,060		3
Knockantern	3,307	6,865		15
Ballylagan	2,062	4,756		11
Portstewart	2,932	4,343		19
Portrush	2,549	5,364		10
Beardiville	2,357	5,611		5
	33,591	85,208		149*

* This includes Fifteen £10 Electors of Antrim.

COLERAINE UNION, COUNTY OF LONDONDERRY.—1832.

Baronies.	Under 5 Acres.	5 Acres and not 10.	10 Acres and not 15.	15 Acres and not 20.	20 Acres and not 30.	30 Acres and upwards.
Coleraine	1	1	4	6	15	55
North-east Liberties of Coleraine	3	0	4	3	6	4
	4	1	8	9	21	59
Since 1832.						
Coleraine	0	1	6	14	17	54
North-east Liberties	7	2	3	5	8	17
	7	3	9	19	25	71

ARMAGH UNION.

Armagh.

REPORT.

Population and extent of Union.

THE Union of Armagh consists of 25 electoral divisions, 24 of which lie in the county of Armagh, and one (Caledon) in the county of Tyrone.* The entire surface of the Union is 154,281 statute acres; and its population according to the census of 1831, is 107,145, and deducting from these numbers the extent and population of the division of Caledon, there remain 146,531 acres, and 102,732 of the population of the county of Armagh, included in all its limits: that is, nearly one half of the population of the county including the city, and one half of the entire county.†

Appointment of Valuation Committee.

Report of Committee.

The Board of Guardians consists of 37 elected and 12 ex-officio Guardians, and they on the 4th June, 1839, appointed a Committee of three guardians, to whom a fourth was afterwards added, to report respecting the valuation, who on the 9th July, reported that Griffith's valuation offered the best basis for a valuation of property subject to poor rate, and that by adding one-third to the value of the houses, and one-fourth to the value of land, the fair letting value might be ascertained; and they recommended that a competent person should be appointed to value all property not included in that valuation and applot the proper amount on each tenement.‡

Appointment of Valuator.

Resolution to adopt Griffith's valuation.

The Board adopted the recommendation of the Committee, and after the usual advertisement, Mr. Morton was on the 20th August, 1839, appointed to carry that recommendation into effect; but at a subsequent meeting, the resolution respecting the addition of one-third to the houses, and one-fourth to the land was rescinded, and the valuator was directed to adhere to Mr. Griffith's valuation so far as it extended, and to value all property not included in it, upon the same principles, leaving it to the Board afterwards to decide whether any addition should he made.§

Qualification of Valuator.

Mr. Morton had served eight years and a half upon the general survey of Ireland, (seven years as an apprentice, and a year and a-half after his apprenticeship,) but had not been previous to this appointment engaged in the valuation of land.‖

Documents furnished. Direction from Board to make new alteration.

Mode of proceeding with the valuation.

He was furnished with the Ordnance maps, having the red lines marked on them, and with the accompanying field-books, and after he had proceeded for about a month in applotting Griffith's valuation, the Board altered their system, and directed him to make an entirely new valuation of the Union on his own responsibility. He proceeded accordingly, visiting each farm, ascertaining the contents of it from the cess applotments, and comparing the Ordnance maps with the soil itself, and apportioning the different qualities of soil included in the spaces between the red lines on those maps among the different occupiers.¶

Quality of soil how ascertained.

In a few instances, however, after an examination of the soil and subsoil, he saw reason to differ from the actual estimate formed by the Ordnance surveyors, and in most he acted on his own judgment.**

Standard of value adopted.

His estimate of the value was founded on a calculation made as a guide at the commencement. He allowed wages of labour to the farmer and his family, and added to that a fourth or fifth of the amount of the produce of the land after deducting the expenses of raising it, as remuneration to the farmer, and the balance, after making those several deductions, constituted, according to his view, the net value of the farm.††

"Reasonable Rent."

This formed what he considers a "reasonable rent," and he therefore used it as a standard of value.

Small farms valued lower in proportion than large.

In the application of it, however, he valued the smaller farms of 5 acres or thereabouts, proportionally lower than the farms of 20 acres, because the better class of farmers would not take the smaller farms at all; and, as the farm decreased, he made a deduction from the proportionate value of it.‡‡

Valuation of farm houses.

Farm houses were valued separately by him according to his estimate of what they would let for if separated from the farm, and the amount of their value was added to the value of the farm; but on small farms, where the buildings were out of proportion to the size of the farm, the necessary erections were not taken into account.§§

Gentlemen's houses and demesnes how valued.

In the valuation of large farm houses, and gentlemen's houses, Griffith's valuation was adopted without adding the one-third which he has deducted for repairs. Demesnes were considered as pasture, and valued according to the price of milch cattle, and their proximity to market.

Armagh City how valued.

In the valuation of the houses in Armagh, Griffith's valuation was adopted, the one-third added, and 10*l.* per cent. deducted from the amount so asccertained, in order to bring it to a fair letting value. Seven and a-half per cent. was allowed for repairs and insurance.‖‖

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* Sixth Report of Poor Law Commissioners, Appendix C, No. 2.

† The population of the county and city of Armagh, according to the census of 1831, is 220,134. The surface of the county is 310,134A. 3R. 12P. according to Griffith's Survey.

‡ Extracts from Minute-book, APPENDIX.

‖ Evidence of Mr. Morton, APPENDIX.

** Evidence of Valuator, APPENDIX.

‡‡ Evidence of Valuator, APPENDIX.

§ Extracts from Minute-book, APPENDIX.

¶ Evidence of Valuator, APPENDIX.

†† Evidence of Valuator, APPENDIX.

§§ Evidence of Valuator, APPENDIX.

‖‖ Evidence of Valuator, APPENDIX.

Armagh.

Incomplete state of valuation.

The valuation of several divisions had been submitted by the valuator to the Committee, but no proceeding appears to have been taken respecting them, and the valuation of only three divisions, including the city of Armagh, had been completely copied into the rate book at the period of our visit, and those divisions had been submitted to the inspection of the Board. Parts of the valuation of four other divisions had been also copied, and the valuation of the remainder of the Union was in various stages of progress, but not sufficiently advanced to enable us to avail ourselves of it.

Comparison of valuation with rents.

So far as the valuation has progressed, in the opinion of the valuator, it is equal in amount to the rents charged by Lord Charlemont, Lord Gosford, Sir Thomas Molyneux, and Colonel Close, and other proprietors who, like them, were stated to allow a considerable interest to their tenants, while it exceeds the rents charged by those proprietors whose circumstances or inclination compel or induce them to reserve a large share of the produce of the soil to themselves.

The total number of persons appearing by the list of the clerk of the peace to be registered for the city of Armagh as householders, whose rating we were enabled to ascertain is 554, of which the following is a summary:—

39 under 5*l.*
206 at and over 5*l.* and under 10*l.*
102 at and over 10*l.* and under 15*l.*
50 at and over 15*l.* and under 20*l.*
64 at and over 20*l.* and under 30*l.*
93 at and over 30*l.*

The rating of 253 of the 10*l.* electors at present entitled to vote for the county of Armagh was also ascertained by us, and is as follows:—

1 under 5*l.*
14 at and over 5*l.* and under 10*l.*
64 at and over 10*l.* and under 15*l.*
53 at and over 15*l.* and under 20*l.*
80 at and over 20*l.* and under 30*l.*
41 at and over 30*l.*

Of these 163 were originally registered in 1832, and had since renewed their registries; their rating is as follows:—

0 under 5*l.*
10 at and over 5*l.* and under 10*l.*
41 at and over 10*l.* and under 15*l.*
30 at and over 15*l.* and under 20*l.*
50 at and over 20*l.* and under 30*l.*
32 at and over 30*l.*

Of those who had registered as 10*l.* electors in 1832, and had not since renewed their registry, we ascertained the rating of 248, the result of which is as follows:—

6 under 5*l.*
36 at and over 5*l.* and under 10*l.*
60 at and over 10*l.* and under 15*l.*
39 at and over 15*l.* and under 20*l.*
69 at and over 20*l.* and under 33*l.*
38 at and over 30*l.*

In 104 instances we were able to ascertain the exact quantity of land comprised in the tenement out of which a 10*l.* franchise had been registered in 1832, and the rent paid for it. In 40 of these the quantity of land for which the person was rated who had thus registered, differed so widely from the quantity out of which the franchise had been derived, as to preclude the possibility of a comparison between them.

Of the remaining 64 cases the rent exceeds the rating; in 11 the rating is 10*l.* above the rent, in 5 it is 5*l.* above it, in 13 it is 2*l.* above it, in 34 it is 1*l.* above it, in 45 less than 1*l.*, in 53 below 1*l.* Twenty-nine out of those 64 renewed their registries, and in 8 instances out of the 29 the rating was 10*l.* over the rent; in 16 cases it was 5*l.*, in 20 it was 2*l.*, in 22 1*l.*; and in the remaining 7 cases the rating was either under or equal to the rent, or the excess does not exceed 1*l.* The total amount of the valuation, acreage, and rent, in those 29 cases is as follows:—

Acres in Statute Measure.			Net Value.			Rent.		
A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*
558	3	14	347	16	9	512	12	10

The total amount of the acreage of the 256 electors at present entitled to vote is 5,558A. 2R. 12P., and the total amount of their net value is 5,709*l.* 13*s.* 11*d.*, giving an average of nearly 22 acres to each elector.

Armagh.

A table is also subjoined classifying those electors according to the amount of their acreage.

The evidence of the valuator, so far as his opinion goes, shows that the majority of the tenements of this Union are not held by lease, and that the practice of letting from year to year is gradually gaining ground, although no political objection to the granting of leases exists.

Subjoined will be found a Table showing the number of electors in the County and Borough respectively, the valuation of whose tenements has been ascertained, and is under 10*l*.

COUNTY ARMAGH.

Total Number ascertained.	Rated under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
253	15	10	7	3	2	1
CITY OF ARMAGH.						
555	245	226	186	136	74	39

CLASSIFICATION of the Tenements of the present £10 Electors of Armagh, according to the Amount of their Acres.

Under 5 Acres.	At and over 5 and under 10 Acres.	At and over 10 and under 15 Acres.	At and over 15 and under 20 Acres.	At and over 20 and under 30 Acres.	At and over 30.
1	21	57	57	73	40

RICKARD DEASY,
HENRY O'HARA.

Inquiry held at Armagh, March 31, April 1 and 2 1841.

DUNGANNON UNION.

REPORT.

Dungannon.

Population and Extent of Union.

The Union of Dungannon consists of 19 Electoral Divisions, lying within the county of Tyrone. It extends over 160 square miles, contains a population of 102,474, and an area of 66,075* statute acres; the number of guardians is 34, of whom 8 are ex-officio and 14 are elected. The Union was declared on the 20th July, 1839.

Appointment of Committee to inquire as to existing Surveys.

On the 29th August, 1839, a Committee, consisting of the chairman, three ex-officio and six elected guardians, was appointed to inquire and report as to existing surveys and valuations.

Report of Committee adopted by the Board. That Griffith's valuation be taken as a basis for the valuation of the Union.

And that a Valuation Committee should be appointed to superintend progress of valuation.

The Committee made a report, which was unanimously adopted by the Board on the 5th September, 1839, that the Government valuation might safely be taken as the basis on which to found the valuation, adding to it such property not found to be included in it as the law required to be rated; and that advertisements should be published for a competent valuator to undertake the revision, correction, and completion of the same, so that each occupier's holding should be properly set forth as required by law. The Committee further reported that a valuation Committee should be appointed to superintend the progress of the valuation; the Committee to act as a Committee of revision, and to dispose of objections and decide which of them should be adjudicated upon by the Board.†

Appointment of Mr. Wilson as valuator.

The usual advertisements for competent valuators having been published, Mr. Robert Wilson was unanimously chosen the valuator on the 26th September, 1839.‡

Board did not intend to bind the Valuator to the adoption of Griffith's valuation.

The Board did not intend that the valuator was to be bound to adopt Griffith's valuation as a basis for the valuations of the Union, nor did the Committee interfere with Mr. Wilson with respect to the principle of his valuation.§

Qualifications of Valuator.

Mr. Wilson was a surveyor and valuator, and during the previous 10 years had surveyed the greater portion of the Union, the maps and surveys of which he had in his possession.

His standard of value fair letting value to a solvent tenant, as lands are let by the large landed properties.

The valuator appears to have valued the lands according to what he considered the fair letting value to a solvent tenant, if the letting were made by any of the large landed proprietors in the Union, such as Lord Ranfurly, Lord Powerscourt, Lord Charlemount, Lord Caledon, or Colonel Vernor, with the addition of a small sum for the farm-houses.‖

The meaning of a solvent tenant.

He considers a solvent tenant to be a man who supports himself according to his condition out of the produce of the farm, pays the rent, taxes, and dues on the farm, and keeps the farm in the state in which he got it, if he does not improve it.

Competition for land not regarded.

In forming his value of the land he paid no regard to the competition which exists for it in this and other Unions, although at the fair letting value which he put on the land the tenant would obtain from 10*l.* to 12*l.* an acre purchase-money for his tenant right.

Tenure no ingredient of his valuation, but the rent payable to the head landlord.

The nature of the tenant's tenure formed no ingredient in his estimate of value, but his valuation was such as a solvent tenant would pay as rent to the head landlord, not to a middle man.¶

Comparison of valuation.

In valuing houses in Dungannon, Moy, and other towns in the Union, the scale of valuation was what he thought they would fairly let at.

He usually made a comparison of his valuation of the houses with Griffith's, and found his valuation about the same as Griffith's, if one-third were taken off his valuation. His and Griffith's valuation of the land differed very much, particularly in the value of the town parks of Dungannon.**

Books of valuation lodged.

As the valuator completed his valuation of the Electoral Divisions, he lodged the books, and notice was given to the rate-payers to inspect them.

Number of objections lodged.

About 100 written objections were lodged, but upon examination of them by the valuator and the guardian of the division they were settled. About 20 were objections for overvalue; the remainder for being rated for more acreage than the persons held.††

Rate-payers satisfied with valuation.

The Board of Guardians, landlords, and rate-payers seem satisfied with the valuation, considering it as one made at the fair moderate letting value, as lands are let by the large landed proprietors within the Union.‡‡

Average rent of land in the Union.

The average rent of land in the Union is 18*s.* the statute acre for large farms, and 1*l.* for small holdings of from 6 to 12 acres. The valuation is just about equal to the rents, or something under the rents of the large estates.§§

Most of the land in the Union is let without lease.

The agents to the properties in the Union did not feel authorized, without the express consent of their principals, to furnish rentals so as to enable a comparison to be found with the rating value.‖‖

Rents of holdings in Dungannon.

Mr. Moone, who had been lately employed to value the town of Dungannon under the provisions of the 9 Geo. IV., cap. 82, was enabled to furnish the actual rent of 67 registered electors for the borough.¶¶

Result of comparison.

In 10 instances the rating and rent are equal; in 35 instances the rating is under the rent; and in the remaining 12 the rating exceeds the rent: but in these latter the tenants, with one

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* Report of the Poor Law Commissioners, for 1840, Appendix.
† Extracts from the Minute-book, Appendix.
‡ Extracts from the Minute-book, Appendix.
§ Evidence of Mr. Poole, and Mr. Hall, Appendix.
‖ Evidence of Valuator, Appendix.
¶ Evidence of Valuator, Appendix.
** Evidence of Valuator, Appendix.
†† Evidence of Mr. Moone, Appendix.
‡‡ Evidence of Mr. Poole, Mr. Falls, Mr. M'Neil, and Mr. Moone, Appendix.
§§ Evidence of Mr. Poole, and of the Valuator, Appendix.
‖‖ Evidence of Mr. Moone, Appendix.
¶¶ Evidence of Mr. Moone, Appendix.

Dungannon.

Number and voting of county Electors.

exception, held by lease. The gross amount of the excess of the rental of the 67 holdings over the amount of the rating is equal to 10 per cent.

The number of 10*l.* Electors within the Union registered for the county of Tyrone, from 1st January, 1833, to January, 1841, where rating was ascertained, was 233—of which

12 are rated at sums under 5*l.*
6 at sums of 5*l.* and under 6*l.*
1 is rated at 6*l.* 5*s.*
3 are rated at sums of 7*l.* and under 8*l.*
5 are rated at sums of 8*l.* and under 9*l.*
7 are rated at sums of 9*l.* and under 10*l.*
199 are rated at sums of 10*l.* and upwards.

Number and voting of borough electors.

The number of householders within the Union registered for the borough of Dungannon, from the 1st January, 1833, to 1st January, 1841, where rating was ascertained, was 136—of which

6 are rated at sums under 5*l.*
2 are rated at sums of 5*l.* and under 6*l.*
3 are rated at sums of 6*l.* and under 7*l.*
4 are rated at sums of 7*l.* and under 8*l.*
6 are rated at sums of 8*l.* and under 9*l.*
3 are rated at sums of 9*l.* and under 10*l.*
112 are rated at sums of 10*l.* and upwards.

Nature and contents of table to Report.

In the tables annexed to this Report are given the classifications of the rating and acreage of the 10*l.* electors within the Union, registered for the county of Tyrone, and also of the rating of the householders within the Union, registered for the borough of Dungannon, distinguishing those registered in the year 1832 from those subsequently registered.

Nature and contents of Appendices.

In the Appendices will be found the evidence upon which this Report is founded, together with the acreable contents, net annual value, and Griffith's valuation of the several townlands in the each Electoral Division of the Union. (Signed) HENRY O'HARA.

Inquiry held at Dungannon, on the 19th, 20th, and 30th March, 1841.

TOTAL NUMBER of £10 Electors within the Union, Registered for the County of Tyrone.

	A.	R.	P.
Total amount of average of £10 registered electors for the county of Tyrone, whose rating was ascertained, exclusive of those registered in 1832 . . .	6,308	2	37
Total net value of £10 registered electors for the county of Tyrone, whose rating ascertained	4,671	7	6

CLASSIFICATION OF £10 ELECTORS, ACCORDING TO AMOUNT OF VALUATION.

NUMBER of £10 Electors within the Union, registered for the County of Tyrone, from the 1st of January, 1833, to the 1st day of January, 1841, and who appear rated at sums amounting to

Total No. of £10 Electors.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
233	12	6	1	3	5	7	199

NUMBER of £10 Electors within said Union, Registered in the year 1832, and who appear rated at sums amounting to

Total No. of Electors.	Under £5.	£5 and under £6	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
72	2	1	1	..	1	1	66

CLASSIFICATION of Acreage of £10 Electors, Registered for the County of Tyrone, from the 1st of January, 1833, to the 1st of January, 1841, according to extent of holding.

Total No.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
233	6	14	32	54	63	49	9	1	3

And two electors who have registered out of houses.

CLASSIFICATION of Acreage of £10 Electors, Registered in the year 1832, according to the extent of holding.

Total Electors.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
72	2	3	7	11	18	18	6	1	2

And four electors who have registered out of houses.

NUMBER of the foregoing who appear to have Re-registered.

Total Number.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
27	..	..	4	6	10	4	2	..	1

Number of householders within the Union, registered for the borough of Dungannon, whose rating was ascertained 136

Total net value of registered householders for the borough of Dungannon . £2,822 5 10

CLASSIFICATION of Householders within the Union of Dungannon, Registered for the Borough of Dungannon, from the 1st January, 1833, to the 1st January, 1841, and who appear rated at sums amounting to

Total No. of Registered Householders.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
136	6	2	3	4	6	3	112

NUMBER of Householders within the Union, Registered for the Borough of Dungannon in the year 1832, and who appear rated at sums amounting to

Total No. of Householders.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
75	1	1	1	3	6	..	63

NUMBER of the foregoing who appear to have Re-registered, and who appear rated at sums amounting to

Total No.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
44	1	1	1	2	3	..	36

Electoral Divisions.	Population, according to Census of 1831.	Extent in Statute Acres.	Valuation in Rate-book.	Griffith's Valuation.	No. of Electors who have Registered from 1st Jan., 1833, to 31st Dec., 1840, inclusive, for the County of Tyrone.	No. of £10 Electors for the County of Tyrone, Registered in 1832.
			£. s. d.	£. s. d.		
Dungannon .	3,847	1,228	8,402 10 9	4,854 4 4	5	2
Donaghmore .	5,439	6,472	6,260 4 2	4,433 7 3	1	1
Crossdernot .	3,012	4,895	3,831 4 0	2,636 11 7	14	4
Altmore . .	2,226	7,369	3,332 3 0	2,070 16 10	10	1
Clonavaddy .	2,233	4,929	2,251 8 0	1,705 4 10	9	4
Castle Caulfield	4,117	5,796	4,934 3 0	3,917 17 2	34	9
Clonaneese .	3,439	5,899	4,500 18 10½	3,113 8 10	10	2
Aghnahoe .	2,700	8,474	3,238 6 0	2,288 3 7	6	3
Ballymagean .	2,911	5,945	4,249 9 4	2,701 3 6	5	3
Minterburn .	2,509	5,172	4,045 5 7	2,804 13 3	69	18
Brantry . .	2,274	4,713	3,435 3 6	2,642 19 4	32	5
Derrygortrevy	2,864	4,166	3,727 10 6	2,645 18 2	8	1
Benburb . .	5,175	6,865	6,092 1 4	4,602 9 2	4	3
Moy . . .	4,856	5,765	7,455 0 1	5,426 4 6	7	10
Drumaspil .	4,986	5,754	5,630 7 0	3,316 9 2	4	3
Bernagh . .	3,293	4,494	4,835 14 2	3,540 18 6	12	1
Tullyniskan .	4,750	5,008	5,670 17 0	3,280 17 7	3	2
Meenagh . .	2,995	4,211	3,292 3 6	2,061 13 0	..	..
Mountjoy . .	2,449	5,319	3,519 19 4	1,762 17 0	..	..
Total . .	66,075	102,474	88,703 8 1½	59,805 17 7	233	72

Number of £10 electors within the Union of Dungannon, who have registered for the borough of Dungannon, in the year 1832, is 75

Number of the foregoing electors who have re-registered is. 44

Number of £10 electors within the Union of Dungannon, who have registered for the borough of Dungannon, from 1st of January, 1833, to February, 1841, inclusively, is. 136

CASTLEDERG UNION.

Castlederg.

REPORT.

14 Electoral Divisions. Area. Population. Guardians.

THE Union of Castlederg lies within the county of Tyrone. It consists of 14 Electoral Divisions, and contains 91,758 statute acres and a population of 21,295 persons. The number of guardians is 17, of whom 3 are ex-officio and 14 are elected.

The Union was declared on the 7th May, 1839.

Valuation Committee.

At the first meeting of the Board of Guardians, held on the 14th June, 1839, a Committee of seven was appointed to inquire into and report as to the best mode of obtaining a valuation of the Union.

Report of Committee.

On the 12th August, 1839, the Committee made a report, which was afterwards adopted by the Board of Guardians, recommending that an endeavour should be made to form a correct valuation on the basis of the Ordnance survey; that Mr. Griffith's maps and field books, lists of occupiers from the county cess applotment books, and the contents of their holdings from the tithe composition books, and such surveys and information as could be procured from landlords and others, should be furnished to the valuators. That advertisements should be issued for persons to value the Union on the basis of the Government survey, and for that purpose a valuator should be required to value as many townlands as were necessary to effect a correct valuation; that eight townlands, at least, should be selected by the Committee, and that upon that valuation should be founded the general valuation of the Union. That the Committee were to have power to superintend the progress of the valuation, and to act as a Committee of revision.

Valuators appointed.

At a meeting of the Board on the 4th October, 1839, Messrs Morrow and Montgomery were appointed valuators.

Qualification of Valuation.

Mr. Montgomery was for 28 years previously a surveyor and valuator, and constantly in the habit of valuing estates. He was also under agent on the Marquis of Abercorn's estates, and had valued large portions of that, and also of Lord Castlesteward's property for letting.

Mr. Morrow was also a surveyor and valuator, and had been previously an assistant to Mr. Montgomery.

Documents furnished to Valuators.

They were furnished by the Board with Griffith's Maps and valuations, the cess applotments, and procured several surveys and maps of Sir Robert Ferguson's, the Marquis of Abercorn's, and Lord Castlesteward's properties, and of the church lands. They did not get any return of the rents payable by the tenants, although they made an application to the Board of Guardians for that return.

The valuators had no assistants in their valuation, except in making out the calculations.

Opinion of Board as to mode of valuation.

The Board of Guardians were first of opinion that the valuation of the Union was to be made by ascertaining the comparative valuation of two or more townlands with Griffith's valuation of the same townlands, and having ascertained the average difference per cent. of the two valuations of those townlands, then to add or take from Griffith's valuation of the rest of the Union a similar per centage, leaving it to the valuators to apportion the amount amongst the occupiers.

Instructions to Valuators.

It appeared, however, that the Board afterwards thought that was not the proper way to have the valuation made, and accordingly they instructed the valuators to act upon their own judgment in their valuation.

Valuators valued at first together.

Mr. Montgomery had three years previously valued about 7,000 acres of Lord Abercorn's property within the Union; he and his co-valuator went over several townlands of that property lying in the Listymore and Magheracreggan divisions; they then compared their notes of each other's valuation, and found that they very generally concurred; the valuators then separated, and each valued different portions of the Union.

Opinion of Board as to valuation of of three divisions.

In February, 1840, the valuators sent in their valuation of three Electoral Divisions. The Board of Guardians was of opinion that the valuation was a fair one, on the ground that the valuation although exceeding the rent at which the land had been let at on lease within the previous two or three years yet came near it, and the Board wished the remainder of the Union to be valued in the same manner.

Valuation of two more divisions.

Cross valuation recommended.

In May, 1840, the valuators sent in their valuation of two more divisions, when the Committee of Valuation recommended that a cross valuation should be made by one valuator of the lands valued by the other, in order to ascertain the accuracy of the valuations; this resolution was not acted on by the valuators, nor did the Committee enforce its performance; in cases, however, where either of the valuators entertained a doubt of his own valuation, he procured the other to go over the land, the result of such examinations proving that the valuators were generally acting on the same scale of valuation.

August, 1840, further portion of valuation delivered in.

Resolution moved that valuation too high.

Reason of Mr. Sproule for moving that Resolution.

In August, 1840, the valuators sent in a further portion of their valuation; upon examination of this portion of the valuation the deputy vice-chairman considered the valuation too high and unequal, and accordingly, on the 7th August, 1840, at a meeting of the Board at which 15 members were present, he moved a resolution, that it was the opinion of the Board, that the valuation, as far as returned, was very unequal, frequently too high, and in many instances up to a rack rent value, and that considerable modification was indispensable. The consideration of this resolution was postponed until the valuation was completed. Mr. Sproule states that his reason for moving that resolution was, that he knew that in the Castlegore Division, the lands were sublet at rents which the tenants were not well able to pay, and as the valuators had valued the lands at nearly what they were let at to under tenants, he thought

Castlederg.

the rent they were under was not the fair value to be put on by the valuators; in addition to which, he thought such valuation would be unequal, as the value put by the valuators was more than what the land would bring if let by Lord Abercorn; reductions were afterwards made in the valuation of those particular lands, and the objections, which were between 50 and 60 in number, having been disposed of, Mr. Sproule considered the inequalities in some measure got rid of, and expressed himself satisfied with the valuation.

Reductions made in those particulars.

The scale of valuation adopted by the valuators, was that adopted by Mr. Montgomery in his previous valuation of the Marquis of Abercorn's property, with the addition of putting a value on the houses and adding the tithes.

Scale of Valuation adopted by Valuators.

In his valuation for the Marquis of Abercorn, he examined each farm, and put a per acreage value on each quality of ground. He went into an estimate of the value of the farms by the quality of soils, the localities of the farm, the average price of produce for the previous five or six years, and the probable fluctuation for the coming five or seven years, but he did not put any specific sum as a value on houses or buildings separately from the lands.

In valuing for the Marquis of Abercorn, Mr. Montgomery, the valuator, did not take into consideration the competition for land, although a tenant right exists throughout the Union, and for which the tenant in occupation gets a sum of money for his possession or interest in the farm, whether held by lease or not. In valuing estates for lettings between landlord and tenant increased rent does not appear to be laid upon the land by reason of the existence of the tenant right, or the amount of purchase money the tenant may get for his possession.

Mode of valuing for the Marquess of Abercorn.

The directions Mr. Montgomery states he received from Lord Abercorn's agent when about to value the estate for lettings, was to value the land so as to give the tenant a good interest in the property, and to do justice to the landlord. Mr. Montgomery, the valuator, considers the rents of the Marquis of Abercorn's, Lord Castlestewart's, and Sir Robert Ferguson's estates, fair letting rents.

The rents of these estates appear to have formed the data on which the valuation of the Union was made. The valuation was made by a cursory view of the lands, and not by the same minute inspection that took place on valuing Lord Abercorn's properties. The valuation was made at what the valuators considered the fair moderate rent should be, and that without reference as to whether the letting was to be on lease or not. The valuator, Mr. Montgomery, states he did not make any particular estimate of the profit which the tenant was to make of the farm, but he considers that in small farms not immediately near towns, of about 100*l.* produce in the year, the farmer ought to have about 30*l.* per annum, out of which he would have to support himself, his wife, and children; that he considers a reasonable remuneration for the farmer, and that it is about the value put by him on farms, in his valuation of estates and of the Union.

Data of valuation.

Mr. Montgomery, the valuator, thinks his valuation is almost a balance on the letting rents on Lord Abercorn's properties, and the other large estates; but that it is under the rents of recent lettings of small properties, at least under them by a fourth or fifth. Mr. Sproule, the deputy vice-chairman, thinks the valuation a fair one, but not so high as what would be got in the way of rent from solvent tenants, if the landlords choose to ask it; whilst Mr. Anderson, the vice-chairman, thinks the valuation in general above the rents paid, but that the valuation of the Union could afford to have at least 10 per cent. more added to it.

Valuator's opinion as to relative proportion of rating and rents.

The actual rent payable by each rate-payer could not be procured, but the total amount of rent payable in each townland in 70 cases was ascertained. In 60 instances the rent was under the valuation, and in 10, the rent was more than the valuation. On a comparison of the rated net value with Griffith's valuation of those 70 townlands, the net annual value is greater than Griffith's by 33 per cent., and greater than the actual rental by 22 per cent., whilst the net annual value of the entire Union exceeds Griffith's valuation, by 29¼ per cent.

Comparison of rating and rental.

The valuation appears to have been made with a view to come as near as possible to the letting value as adopted on the estates of the Marquess of Abercorn, Lord Castlesteward, Sir Robert Ferguson, and other large proprietors, who generally let their lands at moderate, and in some instances, at low rates.

After the valuation had been returned, objections to the number of 60 were lodged. The Board of Guardians sat to hear the objections, and made reductions in the valuator's return of some few holdings, and then confirmed the valuation.

Objections disposed of.

The amount of the rents of the townlands was furnished principally by Mr. Anderson, the vice-chairman.

The number of 10*l.* electors who appear rated is 143, being at the rate of one 10*l.* elector for every 149 persons within the Union. Of this number of electors there are 19 who appear rated at sums under 10*l.*, and of the latter, two are rated under 5*l.*

Proportion of electors to population.

In the annexed tables will be found the ratings and extent of acreage of the 10*l.* electors within the Union, distinguishing those registered in the year 1832 from those registered in the subsequent years.

(Signed) HENRY O'HARA.

Inquiry held at Castlederg, March 27th and 29th, 1841.

APPENDIX.

Total number of £10 Registered Electors, whose ratings were ascertained . .	143
Total amount of acreage of foregoing £10 Registered Electors .	6347 A. 2 R. 24 P.
Total net annual value of foregoing £10 Registered Electors	£2802

Castlederg.

CLASSIFICATION OF £10 ELECTORS, ACCORDING TO AMOUNT OF VALUATION.

NUMBER of £10 Electors within the Union of Castlederg, Registered for the County of Tyrone, from the 1st day of January, 1833, to the 1st day of January, 1841, and who appear rated at sums amounting to

Total No. of £10 Electors.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
143	2	2	2	4	6	3	124

CLASSIFICATION of Acreage of £10 Electors Registered from the 1st of January, 1833, to the 1st of January, 1841, according to extent of holding.

Total No. of £10 Electors.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
143	..	2	7	5	26	56	31	8	8

CLASSIFICATION of Acreage of £10 Electors Registered in the year 1832, according to the extent of holding.

Total No. of £10 Electors.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
10	..	..	..	..	2	4	4	..	..

NUMBER of the foregoing who appear to have Re-registered.

Total No. of £10 Electors.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
5	..	..	..	..	2	2	1	..	..

AREA and relative Valuation of Seventy Townlands, of which Gross Rental was ascertained.

Electoral Divisions.	No. of Townlands.	Area.			Net Value.			Griffith's Value.			Gross Rental.		
		A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Castlegore .	2	564	3	2	298	10	0	237	7	3	285	19	8
Tullycar . .	3	2,958	0	39	206	5	0	139	1	0	176	8	6
Lisnacloon .	6	3,697	1	21	1,107	15	0	828	17	3	859	12	8
Listymore .	7	2,981	0	32	1,350	14	5½	1,028	18	0	1,148	18	0
Killen . .	6	2,008	1	29	428	10	0	342	4	5	410	18	10
Maheracrygen	11	4,181	1	11	1,863	11	3	1,524	10	0	1,814	10	0
Castlederg .	1	907	1	18	267	0	0	168	12	6	159	6	6
Dooish . .	4	948	3	19	386	10	0	316	19	5	278	13	0½
Killater . .	21	10,886	1	9	1,260	0	0	1,032	16	4	1,094	8	10
Corgary . .	7	5,518	0	6	559	15	0	471	17	10	392	6	4
Bornackitall .	2	1,947	2	29	535	0	0	391	10	8	433	4	6
	70	36,599	2	15	8,263	10	8½	6,482	14	8	7,054	6	10½

Electoral Division.	Population according to Census of 1831.	Extent in Statute Acres.			Valuation in Rate-book.			Griffith's Valuation.			Number of £10 Electors who have Registered from Jan. 1, 1833, to Jan. 1, 1841.	Number of £10 Electors who Registered in 1832.
		A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*		
Lisnacloon . .	2,419	7,409	0	0	2,257	5	0	1,833	13	6	14	0
Listymore . .	1,686	4,001	0	0	1,667	15	11½	1,231	17	0	33	0
Killen . . .	1,723	8,453	0	0	1,527	0	0	1,347	8	0	7	0
Magheracreggan	1,819	4,182	0	0	1,863	11	3	1,524	10	0	35	9
Drumquin . .	877	4,823	0	0	950	5	0	813	16	9	0	0
Castlederg . .	2,073	5,082	0	0	2,712	7	6	1,722	4	6	11	0
Clare . . .	1,808	5,797	0	0	2,092	0	0	1,615	13	4	2	0
Dooish . . .	1,521	5,272	0	0	1,554	0	0	1,241	7	9	6	0
Killeter . . .	1,561	11,015	0	0	1,274	0	0	1,044	10	10	1	0
Corgary . . .	1,048	7,946	0	0	1,034	0	0	883	7	2	15	0
Tully . . .	898	8,226	0	0	825	0	0	640	15	2	0	0
Bomackatall . .	1,325	4,413	0	0	1,103	6	10	790	16	9	3	0
Castlegore . .	2,035	4,571	0	0	2,538	13	0	1,846	3	8	16	1
Tullycar . . .	5,502	10,568	0	0	429	15	0	336	3	9	0	0
Total . .	21,295	91,758	0	0	21,828	19	6½	16,872	8	2	143	10

SLIGO UNION.

REPORT.

Sligo.

Population. Area. Electoral Divisons. Number of Guardians.

THE Sligo Union has a population of 109,561 persons, being nearly two-thirds of the entire population of the county of Sligo. Of the above, 15,518 reside within the borough. The area is 254,995 statute acres, or somewhat less than two-thirds of the area of the county.

It is divided into 23 Electoral Divisions, of which the borough of Sligo forms the first.

The number of guardians is fifty-two, 39 being elected, and 13 ex-officio.

Proceedings of Guardians as to valuation.

At the first meeting of the Board on the 20th August, 1839, it was resolved, that there were no valuations of hereditaments within the Union available or sufficient for the purpose of estimating the net annual value of such hereditaments as were liable to be valued.

Valuation Committee of seven.

A Valuation Committee, consisting of seven guardians, was appointed, and an advertisement ordered to be inserted in three newspapers, calling upon valuators to send in tenders.

At a meeting of the Board upon the 21st September, 1839, tenders from valuators were opened, the candidates examined, and a resolution adopted to re-advertise for tenders, as none of those before the Board was deemed satisfactory.

Mr. Hughes appointed Valuator.

On the 19th October, 1839, the Board opened the further tenders from valuators, whereupon Mr. William Hughes was appointed valuator for the sum of 350*l.*—(See Extract from Minute Book, APPENDIX.)

His qualification.

This gentleman is a civil engineer and valuator, and had, as he states, considerable experience in the valuation of lands and houses.

Documents furnished to him.

The only documents furnished to him by the Board were the Ordnance Survey, and the applotment book of the Sligo Town Commissioners.—(See Mr. Hughes's evidence, APPENDIX.)

Town applotment.

This town applotment is made annually by sworn applotters, under the authority of two local Acts of Parliament. It only relates to houses within the borough, and excludes all under the value of five pounds.—(See Mr. Faucett's evidence, APPENDIX.)

Not used by Valuator.

The valuator states that he did not make any use of this applotment.

Valuator had no assistant. Visited each tenement. Ascertained rents. Areas.

He stated that he made the valuation entirely himself, and visited each tenement in the Union; and by inquiry from competent persons in each locality, ascertained the average rent of land.—(See Mr. Hughes's evidence, APPENDIX.)

He was obliged to have recourse to the occupiers for the extent of their tenements; but states that, in almost every instance, he received erroneous returns. The Ordnance Survey afforded him only the contents of townlands.

Land, how valued.

He divided land into three classes according to the quality, and having, as before stated, ascertained the average rent of such land, he valued each tenement accordingly for the gross value. He then deducted 14 per cent. for taxes, repairs, &c., and gave the result as the net value.—(See Mr. Hughes's evidence, APPENDIX.)

Test of value.

It is evident that what the valuator calls "average rents," do not mean the average of the rents actually paid, as he subsequently states that the test of value which he adopted was, "the rent that could be paid by a solvent tenant continuing to pay it, and leaving him proper remuneration."—(See Mr. Hughes's evidence, APPENDIX.)

He states that he supposed the tenant bound to manage the farm so as to deliver it up at the end of the year in good condition.

He states that he did take into account local advantages, such as proximity to markets, or to the sea-coast. What he considers to be a proper remuneration to a tenant, is one-third of the produce, allowing one-third for rent, and one-third for outlay.—(See Mr. Hughes's evidence, APPENDIX.)

He states that he made his valuation on a uniform scale throughout the Union.

Houses, how valued.

He valued houses separately from the land, and in the same manner as in the town of Sligo.

In the town of Sligo he valued houses according to the standard of value adopted in the rural districts.

Deductions for repairs and insurance.

The deductions which he made for insurance, were 5*s.* per cent. in every instance under 10*l.*; in houses worth from 10*l.* to 100*l.*, 7*s.* 6*d.* per cent.; above that value he allowed the usual percentage charged by insurance companies. He allowed, besides, seven per cent. for repairs, and also deducted taxes.—(See Mr. Hughes's evidence, APPENDIX.)

Revision.

The Board of Guardians at first expressed great dissatisfaction at the valuation made by Mr. Hughes, who on his part expressed an anxiety to give up his contract, and the guardians applied to the Poor Law Commissioners for their sanction to the rescinding of it. The Commissioners, however, refused their sanction to such a proceeding, and invited the guardians to co-operate with the valuator, in correcting the numerous errors in the valuation of which they complained.—(See Extracts from Minute Book, APPENDIX.)

These errors appear to have been chiefly in the names of occupiers, and the extent of holdings; there were also some omissions.—(See Major O'Hara's evidence, APPENDIX.)

Valuation considered too low.

The guardians were of opinion that the valuation was on too low a scale, but they did not alter it in that particular.

Uniformity the object of the revision.

The object of the revision was to correct the errors in names and areas, to supply omissions, and to render the valuation uniform. For this purpose, the chairman of the Board accom-

Sligo.

panied the valuator through each of the rural divisions, and, with the assistance of the occupiers, and of persons of local information, corrected the errors alluded to. The Board of Guardians adopted the corrections so made, in 15 of the rural Electoral Divisions, and afterwards in two other divisions. 17 rural divisions revised.

The result of this revision is stated to be generally satisfactory to the occupiers, but the landlords think that the valuation is too much under the actual rents. The chairman does not anticipate many appeals.—(See Major O'Hara's evidence, APPENDIX.)

The valuation of the Electoral Division of Sligo was adopted by the Board of Guardians on the 20th of March, 1841. Valuation of borough.

The valuation of the 17 rural divisions which has been so adopted by the Board of Guardians, is stated to be much below the letting value of the tenements. The chairman of the Board (who has personally inspected the greater number of the tenements within those divisions), is of opinion that the valuation is about 15 per cent. below the fair letting value which a solvent tenant, making a provident arrangement, would give; and is from 15 to 25 per cent. under the actual rents.*—(See Major O'Hara's evidence, APPENDIX.) Relation to letting value and actual rent. In rural divisions valuations from 14 to 15 per cent. below letting value, and from 15 to 25 per cent. under rents.

The valuator is of opinion that the valuation is from 15 to 25 per cent. under the actual rents.—(See Mr. Hughes's evidence, APPENDIX.)

The guardians have expressed an opinion that the valuation of the town parks in the Sligo Electoral Division, is relatively on a higher scale than that of the rural divisions, and they have accordingly adopted a resolution, that the occupiers of such town parks shall be entitled to an abatement of about 15 per cent.—(See extracts from Minute Book, APPENDIX.) Townparks of Sligo. On a higher scale than in rural divisions.

The valuator states that the total amounts of the original and revised valuations are nearly equal.

The valuation of houses in the borough of Sligo is 25 per cent. below the actual rents, in the few instances in which we have been able to ascertain those rents. However, as houses in Sligo are chiefly held upon leases for a long term of years, the actual rents paid could not form a just criterion. Valuation of houses.

We have, for the purpose of comparing the valuation with the letting value of houses, placed the amount of the valuation of tenements in 20 of the principal streets of Sligo, in juxtaposition with the valuation of the same tenements, in the town applotment, and the result is, that on a comparison of the valuation of 680 houses, Mr. Hughes's valuation is 12½ per cent. under the town commissioners' applotment.—(See TABLE.)

Latterly land is chiefly let from year to year. — (See Major O'Hara's evidence, APPENDIX.) Tenure.

We found very great difficulty in ascertaining the valuations of 10*l.* electors in this Union, as the valuation was submitted to our inspection in the field books, (except in the Electoral Division of Sligo), and the revision was in most cases made in pencil; and neither the extent in statute acres, nor the gross annual value had been revised. Notwithstanding which we have ascertained the valuation of the tenements of 456 10*l.* householders in the borough of Sligo, and of 289 10*l.* electors for the county, in the 17 rural divisions of which the valuation was submitted to us.

SLIGO BOROUGH.—Valuation of actual £10 Constituency.

Number of actual £10 Constituency whose Valuation was ascertained.	Total Number of the preceding valued					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
414	155	136	111	86	58	40

SLIGO BOROUGH.—Valuation of £10 Electors of 1832 not Re-registered.

Number of £10 Electors of 1832, not re-registered, whose Valuation has been ascertained.	Total Number of the preceding valued					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
42	14	13	11	9	9	7

SLIGO BOROUGH.—Valuation of £10 Electors compared with the Town Applotment.

Total Number of actual £10 Constituency in Valuation Book, and in Town Applotment.	Total Valuation of preceding in the Town Applotment.	Average Valuation of each Elector in Town Applotment.	Total Valuation of the preceding in the Poor Law Valuation.	Average Valuation of each Elector in Poor Law Valuation.	Valuation is below the Town Applotment.
310	£5,916	£19. 1*s.* 8*d.*	£5,464	£17. 12*s.* 5*d.*	8 per cent.

The Town Applotment excludes all tenements of less than £5 value.

* By actual rents we mean the average rents paid by tenants holding from year to year, or under recent leases.

Sligo.

SLIGO BOROUGH.—Valuation of £10 Electors of 1832, not Re-registered, compared with Town Applotment.

Total of £10 Electors of 1832 not re-registered, who are valued in Town Applotment.	Total Valuation of the preceding in the Town Applotment.	Average of each in Town Applotment.	Total Valuation of the preceding in the Poor Law Valuation.	Average of each in Poor Law Valuation.	Poor Law Valuation is below the Town Applotment.
27	£709	£26. 5*s.* 2*d.*	£644	£23. 17*s.*	9 per cent.

SLIGO BOROUGH.—Valuation of Twenty Principal Streets compared with Town Applotment.

Total Number of Houses valued in 20 streets in Town Applotment.	Valuation of preceding in Town Applotment.	Average of each in Town Applotment.	Valuation of preceding in Poor Law Valuation.	Average of each in Poor Law Valuation.	Poor Law Valuation is below the Town Applotment.
680	£11,946	£17. 11*s.* 3*d.*	£10,461	£15. 7*s.* 8*d.*	12½ per cent.

COUNTY of SLIGO.—Actual £10 Constituency, in 17 Divisions.

Number of £10 present Electors in 17 Electoral Divisions, whose Valuation was ascertained.	Total of preceding, valued					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
236	69	60	43	32	22	13

The name of one additional elector was found, but the net value had not been inserted in the valuation-book.

COUNTY of SLIGO.—£10 Constituency of 1832, not re-registered in 17 Electoral Divisions.

Number of £10 Electors of 1832 not Re-registered, whose Valuation was ascertained.	Total Number of preceding valued					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
73	26	24	17	13	11	8

COUNTY of SLIGO.—Acreage of actual £10 Constituency in 17 Electoral Divisions.

Number of present £10 Constituency in 17 Divisions whose Valuation was ascertained.	Number of actual £10 Constituency holding								
	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and under 100.	100 Acres and upwards.
236	23	26	47	37	46	41	8	4	4

COUNTY of SLIGO.—Acreage of £10 Electors of 1832 not Re-registered.

Number of £10 Electors of 1832 not re-registered in 17 Electoral Divisions.	Number of Electors of 1832 not re-registered holding								
	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and under 100.	100 Acres and upwards.
73	15	16	15	9	5	10	3	0	0

JOSEPH LENTAIGNE,
THOMAS CATHER.

Inquiry held at Sligo from 12th to 20th March, 1841.

TIPPERARY UNION.

REPORT.

Tipperary.

THE Union of Tipperary, which was declared on the 30th of January, 1839, contains 20 Electoral Divisions, 16 of which, with an acreable extent of 141,496* statute acres and a population of 55,650, are in the baronies of Clanwilliam and Kilnamanagh, in the county of Tipperary, and the remaining four, containing 44,125 statute acres, and a population of 15,203, are in the barony of Coonagh, in the county of Limerick; there are 32 elected, and 8 ex-officio guardians in the Union.

Union declared. Extent and population of Union.

The valuator in this Union was Mr. Denis Leahy, the gentleman who valued the Thurles Union. He is a professional valuator and civil engineer. He was appointed by a majority of the guardians, in preference to another valuator who had sent in a proposal for valuing the Union at the same rate.

Appointment of Valuator.

By a resolution of the Board of Guardians of the 25th of May, 1839, the valuation was to be conducted under the control of a Committee of all the guardians. The tithe composition valuation was adopted for the purpose of ascertaining the number of acres rateable. On the 1st of August, 1840, Mr. Leahy having laid before the Board the valuation as completed by him, it was resolved that copies of the valuation of each Electoral Division should be given to the guardians for the purpose of ascertaining their accuracy, with instructions to return same on the 15th of August, the next day of meeting.

Committee of Valuation. Area ascertained by tithe composition. Copies of valuation laid before Guardians.

On the 23rd of September, 1840, it was agreed by the Board that all objections to the valuation should be referred to the valuator, to report his opinion thereon at the next meeting, at which meeting the objections having been considered and finally arranged, a declaration was signed, stating that the valuation was complete. From Mr. Leahy's evidence with respect to the Thurles Union, which is also applicable in this Union, his valuation is 5 to 7 per cent. below what he would have valued the Union as between landlord and tenant—he considers it 5 to 12 per cent. below the rents received by the large proprietors, and 15 to 20 per cent. below the rents of small proprietors. It would, however, appear from the evidence of Mr. Bolton, one of the guardians, that the valuation is on a still lower scale; he says it is 25 per cent. below the rents at which landlords who do not exact exorbitant rents, let their lands—a scale which is explained by him to mean a rent which would leave the tenant an interest, for which he would get 10*l.* an acre, and upwards, easily, for his bargain, in the case of large holdings, and a greater sum in the case of small ones.

Objections referred to Valuator to report upon.

Character of Valuation.

Valuator's opinion.

Opinion of Guardians.

Mr. Bolton's opinion of letting value.

The valuation of houses Mr. Leahy states to be 30 to 35 per cent. below the letting value.

Valuation of houses.

The net amount of profit was stated by Mr. Bolton to be 10*l.* to 11*l.* on farms valued at 5*l.*, in the way in which those farms are cultivated in the country; and where the soil was calculated for wheat, he said the profit would be greater. Mr. James Sadler, Mr. Hugh Bradshaw, and Mr. Michael Ryan, concurred with Mr. Bolton in this calculation; and Mr. Michael Ryan added, that it was, if anything, low. Mr. Bolton has since forwarded a paper which presents a different result, and makes the profit only 2*l.* 12*s.* (See a letter and calculations appended to his evidence, APPENDIX.)

Net profit of farms valued at 5*l.*

The number of 10*l.* electors as far as ascertained in the entire Union is 136, who are classified in the following manner:—

Classification of 10*l.* Electors, according to Valuation.

Total number of £10. Electors, whose rating is ascertained.	Number of the preceding rated at Sums					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
104	12	7	6	4	2	1

The following is the classification of £10 Electors according to the extent of holdings:—

Total number of £10 Electors traced.	Number of £10. Electors holding								
	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
104	15	3	7	8	16	27	17	3	8

* Fifth Report of Poor Law Commissioners, APPENDIX.

CLASSIFICATION of £10 Electors according to amount of Rents.

Total No. of £10 Electors traced.	Number of £10 Electors paying Rents								
	Under £5.	£5 and under £10.	£10 and under £20.	£20 and under £30.	£30 and under £40.	£40 and under £50.	£50 and under £75.	£75 and under £100.	£100 and upwards.
104	1	6	21	18	15	9	9	15	10

NUMBER of Instances in which the Valuation of £10 Electors exceeds the Rent, classified according to amount of Excess.

Number of Instances where excess of Valuation over Rent is											
Less than £1.	£1 and not £2.	£2 and not £3.	£3 and not £4.	£4 and not £5.	£5 and not £6.	£6 and not £7.	£7 and not £8.	£8 and not £9.	£9 and not £10.	£10 and not £11.	£11 and not £12.	£12 exactly.
1	2	3	1	0	0	3	0	2	3	0	1	1

Taking these to comprise the actual 10*l.* constituency, there is one 10*l.* elector for every 680 inhabitants.

Mode of tenure in the Union.

The Tipperary Union was stated by Mr. Bolton to be generally out of lease, one cause for which he stated to be an impression on the minds of landlords that their tenants systematically vote against them.

(Signed) WILLIAM P. LEATHEM.

Inquiry held at Tipperary,* 27th March, 1841.

* The inquiry at Tipperary occupied but one day, in consequence of the examination of the valuator having been taken at Thurles, and the comparison of the Electoral List partly made there.

GOREY UNION.

REPORT.

Gorey.

THE Union of Gorey was declared on the 14th of December, 1839. It contains 10 Electoral Divisions; of these one division is entirely in the barony of Gorey, one entirely in the barony of Scarawalsh, and one entirely in the barony of Ballaghkeen; of the remaining seven, four are partially in the respective baronies of Ballaghkeen and Gorey, and three in the respective baronies of Scarawalsh and Gorey.

Union declared 14th December, 1839.

The Union is all in the county of Wexford; it extends over an area of 121,585 statute acres, and in the year 1831 contained 36,083 * inhabitants, or about one inhabitant for every 3½ acres.

Extent and population.

There are 32 guardians, 8 ex-officio and 24 elected, in the Union.

The guardians, at their first meeting on the 24th July, 1840, being of opinion that no surveys or valuations, adequate for the purpose of ascertaining the net value of rateable property in the Union, existed, advertised in the usual public papers, inviting competent persons to send in tenders for the valuation of the Union.

Meeting of Guardians. No adequate survey or valuations existed. Advertisement for Valuator.

Tenders were accordingly sent in by different valuators, and the tender of Messrs. Neville and Son, of Dublin, having been accepted by the Board, they were appointed valuators of the Union, on condition that they should not employ any persons to assist them in the valuation but such as should be approved of by the Board.

Messrs. Neville and Son appointed.

To employ such assistants as Guardians should approve of.

In accordance with this resolution, Messrs. Neville and Son, with the sanction of the guardians, appointed Messrs. John Byrne and John Bass (to value together), Fossey Bolton and Samuel Clark (to value together), and Mr. Richard Brassington, late of the Government Valuation department, to assist them in the valuation. Mr. Clarke (who was examined on this inquiry), and Mr. Bolton, valued about 33,000 acres, or rather more than a fourth of the Union.

Assistant Valuators appointed.

The Board of Guardians, at a meeting held on the 29th July, 1840, divided the Union into three districts, with a certain number of Electoral Divisions in each, and appointed a sub-committee of revision of valuations for each district, consisting of the elected guardians of the several divisions in the district, together with such of the ex-officio guardians as resided or had property therein, a certain number (varying in each district) of the several Committees to be a quorum.

Sub-committees for revising valuation appointed.

These Committees made in all 158 alterations, raising the valuation in 32, and reducing it in 126 cases.

Valuation revised in 158 cases. Raised in 32 cases; lowered in 126.

There was not an opportunity of examining the Messrs. Neville as to their scale of valuation, in the part of the Union valued by themselves at the period of this inquiry: they were engaged in the valuations of some other Unions, and their attendance within a reasonable time could not be procured. There was also no opportunity of ascertaining the relation which the valuation bears to the actual rents, none having been ascertained in the Union, with the exception of Mr. James Godkin's and Mr. John Clarke's, the former of which being an old take can furnish no comparison. On comparing the yearly value of Mr. James Godkin's farm, as stated by himself, with Mr. Neville's valuation, the rent which the farm would let for, is rather more than 10 per cent. over the valuation, without taking into account the value of the timber (which would add to the per centage considerably), and of the tenants' interest, which, by referring to the evidence, it will be seen, is 600*l.* (See Mr. Godkin's evidence, APPENDIX.) In the case of Mr. Clarke's farm the excess of rent over valuation is greater, the rent being stated by Mr. Samuel Clarke, one of the assistant valuators, to be 100*l.*, and the valuation 81*l.*, showing that the rent in this case is rather more than 23 per cent. over the valuation. Putting a value on the timber growing on Mr. Godkin's farm, which he did not do in stating the value of the farm, the per centage would obviously be increased, but whether it would amount to 23 per cent., as in the case of Mr. Clarke's, there is not the means of stating in the report; Mr. Clarke himself could not put a value upon it, and for that reason when giving his evidence was desired to throw it out of his estimate entirely (except as shelter) in stating the yearly value of his farm.

Messrs. Neville not examined.

Engaged in valuing some other Union at the period when inquiry was held.

Comparison of Mr. Neville's valuation with the value of Mr. Godkin's farm, as stated by him.

Value of Mr. Godkin's farm 10 per cent. over Mr. Neville's valuation, without taking account of timber, which would increase the per centage.

Comparison of Mr. Neville's valuation with rent of Mr. Clark's farm recently leased to him.

23 per cent. over the rent.

In the portion of the Union (rather more than one-fourth of the entire) valued by Mr. Bolton and Mr. Clarke, two of Messrs. Neville's assistants, Mr. Clarke, who was examined, considers that the rent is 10 per cent., and in the case of small holdings more than that over the valuation for poor rate; the house property in towns and villages is valued 20 per cent. over the valuation, and in the country the houses are valued at 3 to 3½ per cent. on the estimated cost.

Valuation of Messrs. Bolton and Clark, two of the Assistant Valuators.

Rent of land 10 per cent. over the valuation.

Houses in towns and villages 20 per cent., in country valued at 3 to 3½ per cent. on estimated cost of building.

On the subject of the beneficial interest, Mr. Samuel Clarke, who is an Englishman, and has been for a number of years in this country (eight years with Lord Courtown in the capacity of land steward), states the usual average profit of small holdings, of four to eight acres, to be 5*l.* per acre, calculating, as he observed, from the plough to the pocket, for land let at 30*s.* per acre. Having stated that he would wish, with a view to accuracy, to consider this calculation more minutely, he said he would furnish me with the result in writing, which he did, and on the following day handed in the annexed statement:—

Beneficial interest.

Mr. Clarke's (Assistant Valuator) statement of profit.

3*l.* 6*s.* 8*d.* per acre on land worth 30*l.* per acre.

* Sixth Report of Commissioners, APPENDIX.

Statement handed in by Mr. Samuel Clarke.

Acreable profits of corn crops, grown on strong clay lands, rented at 30*s.* per acre:—

	£.	*s.*	*d.*
Wheat, deducting every expense . . .	5	0	0
Beans do. . . .	4	0	0
Oats do. . . .	3	0	0
Potatoes do. . . .	5	0	0
Meadowing and aftergrass	2	0	0
Grazing	1	0	0
(6*s.*) . .	20	0	0
Average profits, per acre	£3	6	8

One-third less on land worth 15*s.* per acre.

Land at 15*s.* per acre would not yield more than two-thirds of the above profit, say 2*l.* Averaging seven years present profits.

The number of 10*l.* electors in the Union who have been traced in the rate-books amount to 184, and may be classed as follows:—

Number and classification of 10*l.* electors traced in rate-book.

Total number of £10 Electors traced in Rate-book.	Number valued under £10.	Number valued under £9.	Number valued under £8.	Number valued under £7.	Number valued under £6.	Number valued under £5.
184	14	11	10	7	5	3

Number and classification of all the occupiers' rates.

The classification of the 10*l.* electors who have been traced in the Union, according to extent of holding, will stand thus:—

Total number of £10 Electors.	Number of £10 Electors holding								
	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and under 100.	100 Acres and upwards.
184	4	5	6	15	25	56	28	18	27

Proportion of 10*l.* constituency to population, 1 to 195.

The entire 10*l.* constituency of the Union, as far as the 10*l.* electors have been traced in the rate-book is as above 184. The entire population 36,082, or one 10*l.* voter to 195 inhabitants.

(Signed) WILLIAM P. LEATHEM.

Inquiry held at Gorey on the 15th, 16th, and 31st March, and 1st April, 1841.

KILKEEL UNION.

REPORT.

Kilkeel.

THE Union of Kilkeel occupies the southern portion of the county of Down, and comprises the barony of Mourne and part of the barony of Upper Iveagh.

Extent and population of the Union.

The villages of Rosstrevor, Kilkeel, and Newcastle, lie within the Union. Its area is 81,726 statute acres;* of these above 32,000† consist of mountain. Its population is 26,833.‡

The Union was declared on the 29th of July, 1839, and was divided into 10 Electoral Divisions. The first election of guardians took place on the 31st of August, 1839. The number of elected guardians is 16, and of ex-officio guardians 5.

Committee appointed to inquire into the best mode of obtaining a valuation.

At the first meeting of the Board, on the 7th of September, 1839, a Committee was appointed to inquire into the best mode of obtaining a fair valuation of the Union.

On the 25th of September, the Committee reported that they considered Griffith's valuation too low, and recommended a new valuation.

New valuation recommended.

Appointment and qualification of Valuator.

Mr. John Wilson was appointed sole valuator on the 26th of October, 1839. He was a farmer in the county of Down, and had been from time to time engaged to value land for private individuals. He was then the valuator of the Union of Banbridge and Newry, and has since been appointed to value the Unions of Newtownards and Downpatrick. The remuneration agreed on with the valuator was 2*l.* per thousand acres for arable land, and 1*l.* per thousand acres for mountain.

Remuneration to Valuator.

On the 19th of December, a circular was sent to the landlords and agents in the Union, requesting them to send lists of their tenants, with the number of acres contained in each tenement.

No instructions given to Valuator.

No other proceedings appear to have been taken by the Board respecting the valuation, nor any instructions given to the valuator during its progress.

Documents furnished.

Griffith's valuation field-books, the Ordnance maps, copies of the tithe-books for two parishes, and the county cess applotments, were furnished to Mr. Wilson. He states that he only used these documents to ascertain the boundaries and the number of acres in the possession of each occupier.

Assistant Valuators.

He had three assistants, two of whom he says were professional valuators, whom he had instructed himself, and whom he was in the habit of employing. The third was well acquainted with the neighbourhood of Kilkeel, and was recommended to Mr. Wilson by some of the guardians. They valued different parts of the Union; but he states that he sometimes made them check each other, and he occasionally checked them both himself.

He resided at Banbridge, about 15 miles off; and whilst his assistants were engaged in valuing the Union, he generally came once or twice a-week to inspect and check their valuations.

The instructions which he gave his assistants will be found stated in his evidence. One of them had been a bailiff and valuator on Lord Kilmorey's estate, which extends over a great portion of the Union; and he directed him to value something higher than he had done for Lord Kilmorey.

Test of value adopted by Valuator.

Mr. Wilson states that he took for test of value the average of the rents actually paid upon recent lettings.

He says that, in the Union of Kilkeel, there is more competition for land, and higher rents are paid than in any other portion of the county of Down; and that, accordingly, his valuation is something higher than what he considers a fair rent between landlord and tenant.

Comparison of valuation with rents.

His valuation, he thinks, is perhaps 5 per cent. higher than on those parts of the Kilmorey estate where moderate rents are paid, and from 10 to 15, and sometimes 20 per cent. below the rents on other estates.

He knows land near Kilkeel, let at 50*s.* an acre, which he has valued at 35*s.* He considers that 50*s.* is a rack-rent for that land. Mr. Atkinson, an elected guardian, states that one of his neighbours pays 70*l.* a-year for a farm of 60 or 70 acres. It is valued at 63*l.* 18*s.*; and he is sure that more than 70*l.* a-year, perhaps 80*l.*, would be given for it. In another portion of his evidence, he says, "the holdings are from three to four acres; farms of that size, near the sea, which give good oats, barley, and potatoes, (no wheat,) are valued at from 25*s.* to 30*s.*; some of them are let as high as 2*l.* per acre."

Small farms.

Fields near the town of Kilkeel.

"A good deal," he states, "is given for land near Kilkeel; one person whom he mentioned gets 3*l.* 3*s.* an acre for land valued at about 2*l.* 3*l.* 3*s.* is a rack-rent for that land."

Standard of value for a tillage farm, one-fourth of the gross produce; for a grazing farm, two-thirds of the profits.

Mr. Wilson considers that for a tillage farm, the fair rent, without reference to the extent of the farm, is about one-fourth of the value of the gross produce, and for a grazing farm about two-thirds of the profits.§ From his statements, it would appear that he formed his estimate of the value of land by considering a farm of 10 or 20 acres, and calculating what rent the tenant could afford to pay, reserving to himself a reasonable remuneration for his labour; and that he adopted the same acreable value for farms of all sizes, subject, however,

Valuation of small farms.

* Appendix to Sixth Report of Poor Law Commissioners.
† See Mr. Wilson's evidence, APPENDIX.
‡ Appendix to Sixth Report of Poor Law Commissioners.
§ See Mr. Wilson's evidence, APPENDIX.

Kilkeel.

to this qualification, that he made allowances for the great competition there is for small farms, and that he valued them something higher.

He states that his principle of valuation generally corresponds with the rents charged by fair landlords.

He adopted Griffith's valuation for the mountains.

He adopted Griffith's valuation for the mountains. His assistants did not value the towns, he valued them himself; and for houses above the value of 5*l.* was generally guided by Griffith's valuation, to which he added 50 per cent., and thus restored them to the original valuation set upon them by Griffith, without the deduction directed by the Act under which that valuation was made.

Valuation of houses in towns.

His valuation of houses in towns appears to be nearer the rent than his valuation of farms. The clerk of the Union states that houses at Kilkeel, which are let at 4*l.*, are valued at 3*l.* 10*s.*; and he thinks that 4*l.* is the highest rent that could be got for such houses. A guardian residing at Newcastle, considers that Wilson valued the houses there at more than would be paid for them by yearly tenants.

The valuator states that, by adding about 30 per cent. to Griffith's valuation of every townland, as an allowance for houses, improvements, &c., he brings the value to what he considers a fair rent between landlord and tenant.

Assistant Valuator's mode of valuing.

Mr. Atkinson, a guardian, states that, in his division, the assistant did not visit every tenement, but that he added 20 or 30 per cent, to Griffith's valuation of every townland, according to the number and condition of the houses, and then found the relative value of each tenement by referring to the county cess applotments.

Dissatisfaction with it.

The assistant valuators appear to have given great dissatisfaction, and to have made many mistakes, both in the value and areas of the tenements.

The valuation commenced about March or April, 1840. The greater portion of it was finished and presented to the Board in September.

Valuation submitted to Valuation Committee.

It was referred to the Valuation Committee, who found a great many inaccuracies; and the books were returned to Mr. Wilson, to be revised.

Errors in the valuation.

He was obliged, he says, to re-value all that portion of the Union which had been valued by the assistant who was recommended to him by the guardians.

He laid the revised valuation before the Board on the 20th of January, 1841.

No regular Valuation Committee for the purpose of revision.

No regular Valuation Committee was appointed to revise the valuation; but the books of the several divisions were sent for inspection to the respective guardians. They found that there were still a great many errors, which they pointed out to the valuator, who appears in most instances to have made the required corrections.

The books sent to the Guardians.

Valuation subject to further revision.

The valuation, at the time of the inquiry, had only been open for a few days, for the inspection of the rate-payers; and the valuation must therefore be considered as subject to further revision. All the guardians, however, except two or three, seemed to be satisfied with the revised valuation.

Comparison of valuation of Kilkeel with that of other Unions.

Mr. Wilson states that his valuation of Kilkeel is something higher than his valuations of the Unions of Banbridge and Newry, and that the Unions of Lisburn and Lurgan are valued upon a lower scale than any of the Unions he has valued.

Number of existing leases.

It is stated by all those who were examined that there are very few leases in the Union, and that when the old leases expire the landlords are not in the habit of renewing them.

10*l.* electors.

In the whole Union, the population of which exceeds 26,000, there are only 48 registered 10*l.* electors at present entitled to vote, being one in 559. In the divisions of Mullartown and Kiltown, containing together a population of 3,900, there are but two 40*l.* electors.

There are eight 10*l.* electors in the Union registered in 1832, who have not since renewed their registries.

Comparisons have been made of the valuations of the tenements of electors, and the result will appear by the following tables:—

Total Number.	Number of £10 Electors now entitled to Vote, rated at sums										Not traced.	Appears in Rate-Book as Landlord.
	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £15.	£15 and under £20.	£20 and under £30.	£30 and upwards.		
48	1	0	4	1	1	3	8	5	12	9	3	1

Total Electors.	Number of £10 Electors now entitled to Vote, rated at sums						Total rated under £10.
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.	
48	10	7	6	5	1	1	39

Total Number.	Number of £10 Electors now entitled to Vote, holding									
	Under 5 acres.	5 acres and under 10 acres.	10 acres and under 15 acres.	15 acres and under 20 acres.	20 acres and under 30 acres.	30 acres and under 50 acres.	50 acres and under 75 acres.	75 acres and under 100 acres.	100 acres and upwards.	Number of acres not ascertained.
48	9	2	3	6	11	3	6	2	..	6

Number of £10 Electors Registered in 1832, and not since Re-registered, so far as traced.

Total No.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £15.	£15 and under £20.	£20 and under £30.	£30 and upwards	Registered.	Dead.
8	..	..	..	..	..	..	2	2	1	1	1	1

Number of £10 Electors Registered in 1832, and not since Re-registered.

Total.	Holding									No acreage in Rate-book.	Re-registered.	Not traced.	Dead.
	Under 5 Acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100	100 and upwards.				
8	2	..	..	..	1	1	..	..	..		1	1	1

The 11 who hold less than five acres live in towns, or in the neighbourhood of towns, and their holdings are thus enhanced in value.

COOTEHILL UNION.

REPORT.

Cootehill.

Extent and population.

THE Union of Cootehill consists of 12 Electoral Divisions, eight of which lie in the county of Cavan, and four in the county of Monaghan. It contains 105,150 statute acres, and a population of 63,472.*

The Union was declared on the 10th of August, 1839. The number of elected guardians is 18, and of ex-officio guardians six.

Valuation Committee.

On the 18th of September, 1839, the Board appointed a Committee of eight to inquire into the best mode of obtaining a valuation.

On the 11th of October the Committee reported that the valuation could, in their opinion, be best effected by taking Griffith's valuation as a guide, leaving it to a competent valuator to revise and adapt it, so that the tenement of each occupier should be set down at the fair and reasonable letting value.

They further recommended the members of the Board to exert themselves to procure the assistance and cordial co-operation of the landlords and all persons interested.

It was resolved that the same Committee be continued, and act as a permanent Valuation Committee.

Appointment of Valuator.

On the 8th of May, 1839, Mr. William Wilson was appointed valuator. He was a professional man, and had valued the Union of Newcastle in the county of Limerick.

Documents furnished to Valuator.

The documents furnished to him were copies of the tithe-books, Griffith's valuation field books for the four Electoral Divisions, situated in the county of Monaghan, and the Ordnance maps.

The valuator being engaged in the county of Donegal, could not be examined; but the clerk of the Union describes his mode of valuing thus:—

Valuator's mode of valuing.

"Rentals were furnished to him by most of the landlords and agents in the Union; he inserted in his field books the name of the occupier, the number of acres, and the rent paid for each tenement. He adopted the rent, if, upon visiting the tenement, he considered that it was a fair rent; but if he thought that it was too high or too low, he would alter it according to his own views."

He states that most of the landlords in the Union are large proprietors, and indulgent to their tenants. The rents are moderate, and considerably below what the land would let for.

Relation of valuation to the rent.

"In the greater portion of the Union," he says, "the valuation is the same as, or within a few shillings of the rent." On some estates where the landlords are very indulgent to their tenants, the valuator raised the valuation above the rent; he mentions instances, where the rent is 7*l.* 10*s.* and 8*l.*, and the valuation 9*l.*; and in others where the rent is 6*l.*, the valuation is 7*l.*

Relation of valuation to the rack-rents.

He then gives instances of rack-rents where the rent is 9*l.* and the valuation 6*l.*; and where the rent is 6*l.* and the valuation 4*l.*; he believes that these high rents are paid, but that the tenants live wretchedly.

On one property, which the clerk stated to be let at the highest rents that could be got, the valuation amounts to 57*l.* and the rent to 85*l.* These rents are paid.

Extent of farms.

The farms are chiefly tillage farms, and vary in extent from three to six acres. There are not many of an extent over 12 or 15 acres.

Landlords, he says, charge higher rents in proportion for small farms than for large farms; but he thinks that Mr. Wilson did not make any difference. On referring, however, to the evidence, APPENDIX, it will be seen, that in general the relation which the valuation bears to the rent, under the same landlord, is about the same for large as for small farms.

He first valued the land, and then added something for the house, offices, improvements, &c.

Houses in the town of Cootehill.

The clerk states that for the majority of the houses in the town of Cootehill the occupiers pay only ground rent.

"He has not valued them at the highest price that would be given for them, but at a reasonable rent." Some houses which he has valued at 10*l.* could be let, he thinks, for 12*l.* or 15*l.*

Townfields.

He says that the town fields are valued at about 2*l.* or 3*l.* an Irish acre; some of them are let at 4*l.* Mr. M'Intosh, an elected guardian, says, "From 10*l.* to 20*l.* an acre is constantly given (even where there is no lease and the rent is high) for the goodwill or tenant right." He himself has paid 50*l.* for four acres near the town, subject to 4*l.* an acre rent, no lease, and that is valued at about 50*s.*

Valuator had no assistants.
Valuation occupied about four month.

The valuator had no assistants; he commenced the valuation on the 25th March, 1840. The whole was complete in October. During that period he was absent several times, and was only for four months actually engaged in the valuation.

On the 3rd of July he laid before the Board the valuation of six divisions, which gave general satisfaction.

The field-books are sent to the Guardians of the several divisions.

On the 21st August all the field books were complete, and sent to the several guardians to be inspected. The guardians considered them correct, and suggested but few alterations.

* Appendix to Sixth Report of Poor Law Commissioners.

Cootehill.

Several days were fixed for meetings of the Valuation Committee, but only one or two members attended.

Valuation Committee.

The valuation was approved of both by landlords and rate-payers.

Objections.

There were only 96 objections. They were all from occupiers, for being overrated. Of these, some were withdrawn; and in the rest some slight reduction was made.

Leases.

The clerk states, that there are a good many leases in the Union, that many have been granted lately, and that the landlords are generally disposed to grant leases.

Relation of Poor Law valuation to Griffith's valuation.

The valuations of several townlands in different Electoral Divisions were compared with Griffith's valuation. The Poor Law valuation was found to vary from Mr. Griffith's in a different degree in each townland. It was, in general, from 15 to 30 per cent. above it. In one instance Mr. Wilson's valuation was 10 per cent. below Griffith's. (See APPENDIX, evidence.)

The total area in statute acres comprised in those townlands amount to . 13,325A.
The amount of Mr. Wilson's valuation is £9,891
„ Griffith's £7,953

From this it appears that Mr. Griffith's valuation of these townlands is on an average 19½ per cent. below Mr. Wilson's. According to Mr. Wilson, the average value per acre is 14*s.* 10*d.*, and according to Griffith, 11*s.* 11*d.*

10*l.* Electors.

The number of 10*l.* electors at present entitled to vote, whose tenements are situated within the Union, is 330, being an average of one elector to every 192 inhabitants.

The number of 10*l.* electors who were registered in 1832, and have not renewed their registries, is 151.

Comparisons have been made of the valuations of their tenements, and the result will appear from the following tables:—

1.—NUMBER of £10 Electors now entitled to vote.

Total.	Rated at £20, or at sums over £20.	Rated at sums under £20.	Rated at sums under £10.	Rated at sums under £9.	Rated at sums under £8.	Rated at sums under £7.	Rated at sums under £6.	Rated at sums under £5.	Have left their tenements.	Could not be traced.
330	148	173	38	23	14	9	6	2	1	8

2.—NUMBER of £10 Electors registered in 1832, and not since re-registered.

Total.	Rated at £20 or at sums over £20.	Rated at sums under £20.	Rated at sums under £10.	Rated at sums under £9.	Rated at sums under £8.	Rated at sums under £7.	Rated at sums under £6.	Rated at sums under £5.	Have left their tenements.	Could not be traced.
151	44	85	20	14	6	4	3	3	5	17

3.—NUMBER of £10 Electors now entitled to vote, holding

Total.	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and under 100.	100 Acres and upwards.	Acreage not ascertained.
330	18	10	73	78	81	43	7	3	3	14

4.—NUMBER of £10 Electors registered in 1832, and not since registered, holding

Total registered.	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and under 100.	100 Acres and upwards.	Acreage not ascertained.
151	2	5	29	27	39	16	7	0	2	24

Cootehill.

5.—Number of £10 Electors now entitled to vote, paying Rents.

Total number whose Rents could be ascertained.	Under £5.	£5 and under £10.	£10 and under 20.	£20 and under £30.	£30 and under £40.	£40 and under £50.	£50 and under £75.	£75 and under £100.	£100 and upwards.
255	20	59	113	50	6	6	1	00	00

6.—Number of £10 Electors registered in 1832, and not since re-registered, paying Rents.

Total number whose Rents could be ascertained.	Under £5.	£5 and under £10.	£10 and under £20.	£20 and under £30.	£30 and under £40.	£40 and under £50.	£50 and under £75.	£75 and under £100.	£100 and upwards.
106	8	17	57	12	6	3	..	3	..

Number of Electors now entitled to Vote, holding

Total number whose Rents could be ascertained.	Tenements whose Valuation exceeds Rent				
	By £10 and upwards.	By £5, and by sums between £5 and £10.	By less than £5.	Valuation same as Rent.	Valuation under Rent.
255	38	62	65	33	53

Number of £10 Electors Registered in 1832, and not since Re-registered, holding

Total number whose Rents could be ascertained.	Tenements whose Valuation exceeds Rent				
	By £10 and upwards.	By £5, and by sums between £5 and £10.	By less than £5.	Valuation same as Rent.	Valuation under Rent.
106	20	12	30	24	20

10l. electors now entitled to vote.

The rents of the 330 10*l.* electors, who are at present entitled to vote, could only be ascertained in 255 instances.

The total area in statute acres comprised in those 255 tenements is 6,226A. 0R. 36P.

The total amount of the valuation is	£5,184	10	0
The total amount of rent paid is	3,954	0	7
Being an average area comprised in each tenement of 24A. 1R. 26P.			
An average rating of	20	6	7
An average rent of	15	10	1
An average excess of rating above rent of	4	16	6
An average rating per acre of	0	16	7
An average rent per acre of	0	12	8

10l. electors registered in 1832 who have not renewed.

The rents of the 151 10*l.* electors who were registered in 1832, and not since registered, could only be ascertained in 106 instances.

The total area in statute acres comprised in those 106 tenements is 2,651A. 1R. 5P.

The total amount of the valuation is	£2,199	14	0
The total amount of rent paid	1,519	0	0
Being an average number of acres in each tenement of 25A. 0R. 2P.			
An average rating of	20	15	0
An average rent of	14	6	7
An average excess of rating above rent of	6	8	5
An average rating per acre of	0	16	7½
An average rent per acre of	0	11	5½

In the APPENDIX will be found a comparison of valuations with rents in 540 instances, which were taken without selection from estates of different proprietors in the several Electoral Divisions, and the result is that

The total area comprised in those 540 tenements amounts to 7,056A.			
The total amount of the valuations of the same tenements is . .	£5,172	0	0
The total amount of the rent	5,064	0	0
Being an average of excess of rating above rent of $2\frac{1}{8}$ per cent.			
An average number of acres in each tenement of 13A. 10P.			
An average rating per acre of	0	14	$7\frac{3}{4}$
An average rent per acre of	0	14	$4\frac{1}{4}$
Of those 580 tenements, 86 are rated at sums under 5*l.*			
The area in statute acres comprised in the 86 tenements, rated under 5*l.*, amounts to 403A.			
The amount of their valuations is	258	13	0
The amount of their rents	248	18	0
Being an average of excess of rating above rent of $3\frac{7}{9}$ per cent.			
An average number of acres in each tenement of 4A. 2R. 28P.			
An average rating per acre of	0	12	10
An average rent per acre of	0	12	4

Inquiry held at Cotehill, March 20, 21, 1841.

CHARLES KELLY.

ROSCREA UNION.

Roscrea.

REPORT.

Union declared. Situation.

THE Union of Roscrea was declared on the 8th of May, 1839. It contains 19 electoral Divisions, six of which are in the county of Tipperary, five in the Queen's County, and eight in the King's County. The county Tipperary portion of the Union is in the barony of Ikerrin, the King's County portion in the baronies of Clonlisk and Ballybrit, and the remaining portion, which is in the Queen's County, is in the barony of Upper Ossory or Cantred of Clandonagh, as it is sometimes called.

Extent and population of Union.

The acreable extent of the entire Union is 155,374* statute acres, and the population in 1831 was 60,374, which are thus distributed according to the counties of which portions are comprised in the Union; viz., 50,574 statute acres, with a population of 22,906, in the county Tipperary; 37,786 statute acres, with a population of 18,041, in the King's County; and 66,015 statute acres, with a population of 20,582, in the Queen's County. Thus in the entire Union there is a population of one inhabitant for every two acres and a half, or thereabouts. The number of Guardians in the Union is 37,†—28 being elected, and 9 ex-officio.

Union valued by Mr. Henry Scroope.

The valuation of the Union was done by Mr. Henry Scroope, a professional valuator—an Englishman by birth, and brought up in an English valuator's office, though for a considerable period past resident in this country. He is agent for the Portarlington Trust property, and for several other properties in the Union of Roscrea and elsewhere in that district, a circumstance which gave him not only a very extensive knowledge of the Union, but also considerable experience in the valuation and letting of lands within it.

Scale of valuation.

Mr. Scroope, in his valuation of the Union, appears to have adopted such a scale that each occupier at his valuation should have an interest in his holding. The limited time allowed for the valuation, and the very small remuneration for their services given to the valuators, would not admit of that nice discrimination which might have been expected if the valuator had been employed to ascertain the positive and real value (as between landlord and tenant) of the different tenements, and had been allowed sufficient time and remuneration for that purpose. The extent of the Roscrea Union, Mr. Scroope said, to have done it proper justice would, if valued for a proprietor, have given him employment for two or three years.

Valuator went on the principle quite sure of giving the advantage to the tenant.

The necessary consequence of the limited time allowed for the valuation was, that the valuator went, as he stated, on the principle of being quite sure that he had given the tenant the advantage, instead of the landlord, and according to the evidence of some of the persons examined, he is even further below the letting value than he professed to go.

Valuation of houses.

In towns Mr. Scroope valued the houses, according to his statement, about 15 per cent. below the letting value, common farm-houses in the country at a very low value, and gentlemen's seats at sums varying from 10*l.* to 35*l.*, in addition to the value of the land.

Committee of revision.

In this Union a Committee of revision of valuation was appointed, consisting of four *ex-officio*, and three elected Guardians. To this Committee some of the valuation books which were first completed, were submitted for revision, and being satisfied with the valuation, the Committee did not meet for further revision, and the Board unanimously expressed their approbation of the manner in which Mr. Scroope had valued the Union. (APPENDIX, Evidence of Mr. Prittie.)

Result of evidence 15 to 20 per cent. below letting value. Tenant's interest at letting value, worth 8*l.* to 10*l.* per acre.

The result of the evidence is that Mr. Scroope's valuation is 10 to 15 per cent. below the letting value according to his own statement, and according to the evidence of Captain Smyth, 15 to 20 per cent. below the fair letting value, that is, below the rent at which an occupier would still have an interest in his farm, for which Captain Smyth says he could get a purchaser of from 8*l.* to 10*l.* per acre. That his valuation is at least 25 per cent., and in some cases 50 per cent. below the rack-rent, and that, in an instance given by Mr. O'Brien, the clerk of the Union, (see APPENDIX) for a farm of 54 Irish acres, valued by Mr. Scroope at 48*l.*, a fine of 100*l.* and a rent of 30*s.* per acre was offered and refused.

Proportion of valuation to rent not uniform. Cause.

In any cases where the rents have been ascertained, the relation which the valuation bears to them, it will be seen on referring to the Appendix, is not uniform; Mr. Scroope's statement is, that his valuation in very few, if in any cases, exceeds the rents. The explanations he gives of some instances to which his attention was subsequently drawn by letter, in which the rents are lower than his valuation, are, that fines have been paid, or that the tenants hold under old leases.‡

Beneficial interest, 15*l.* per annum.

The beneficial interest, using that term to express the clear annual profit actually made by occupiers of the class of farms valued at about 5*l.*, in the Union of Roscrea, after deducting

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* Sixth Report of the Poor Law Commissioners, APPENDIX.

† Sixth Report of the Poor Law Commissioners, APPENDIX.

‡ LETTER from MR. SCROOPE. "ROSCREA, April 9, 1841.

"DEAR SIR,—The facts which you seem to be surprised at are owing either to fines having been paid, or to the tenants holding under old leases; no doubt when their present titles cease they will be fully charged as high as I have rated them at, and probably in all instances higher.

"Yours truly, HENRY SCROOPE.

"Cooper in Loran has an old lease of lives renewable for ever, Mr. Roe buying the lands subject to this lease.

"D. Greacy holds on an old lease also.

"*To* W. P. LEATHAM, Esq."

Roscrea.

Additional rent obtainable, 4*l.* Interest of 5*l.* occupiers a mean between the two tests of franchise.

rent, taxes, and all the expense of cultivation, appears to be (see Mr. Scroope's evidence, APPENDIX) about 15*l.* per annum, and the sum which a solvent tenant would give over and above the rent, is stated by Mr. Scroope to be about 4*l.**—showing that if the solvent tenant test is used to measure the 10*l.* parliamentary franchise, the occupiers valued in this Union at 5*l.* have less than half the necessary qualification; but if the beneficial interest test be taken, they have something more—the 10*l.* franchise being very nearly a mean between their interest, as ascertained by the two tests.

Of the 10*l.* voters traced in the Union of Roscrea, the analysis will be as follows:—

Total Number of £10 Electors whose rating is traced.	Number of the preceding rated at sums under £10.	Number of the preceding rated at sums under £9.	Number of the preceding rated at sums under £8.	Number of the preceding rated at sums under £7.	Number of the preceding rated at sums under £6.	Number of the preceding rated at sums under £5.
258	62	55	45	35	23	13

Of these 258, being all the 10*l.* Electors registered from 1832 to the present date, who have been traced in the Rate Book, 41 are not now entitled to vote, having been registered previous to April, 1833, and not re-registered since. Of these 41, the numbers classified as on the above table will be—

Number rated at sums under £10.	At sums under £9.	Under £8.	£7.	£6.	£5.
10	8	8	6	3	2

Deducting the 10*l.* Electors registered previous to April, 1833, from the total number traced there remain 217 10*l.* Electors; taking the population of the Union at 60,374, this shows that the 10*l.* constituency traced is to the population of the Union as one to 278.

Total No. of £10 Electors traced.	Number of £10 Electors traced in Rate-book, holding								
	Less than 5 Acres.	5 Acres and under 10.	10 and under 15.	15 and under 20.	20 and under 30.	30 and under 50.	50 and under 75.	75 and under 100.	100 Acres and upwards.
258	31	16	24	39	51	46	29	9	13

The instances in which the rents which have been ascertained exceed the Poor Law valuation are 31 in number, and are classified according to amount of excess, thus—

Total No. of instances of Excess.	Number of instances in which the Excess of Valuation (where ascertained,) over rent is—										
	Less than £1.	£1 and under £2.	£2 and under £3.	£3 and under £4.	£4 and under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
32	1	6	6	3	3	4	3	1	1	1	3

There are very few leases in the Union, owing, as was stated, to an indisposition on the part of the landlords to make voters, and to have their tenants going against them at elections.

WILLIAM P. LEATHEM.

Inquiry held at Roscrea, on the 18th, 19th, and 20th of March, 1841.

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* This sum may be ascertained by calculation in the following way: Taking the extent of a farm valued at 5*l.* 15*s.* to be as in Mr. Scroope's evidence, 7½ acres, the extent of a farm valued at 5*l.*, would be six acres and a half, the tenant's interest in which at the highest rate mentioned by Mr. Scroope (15*l.*) would be 97*l.* 10*s.*—Then

	£.	s.	d.
The yearly value of 97*l.* 10*s.* 0*d.* calculated at 15·59 year's purchase (being the value of a 31 year's lease allowing 5 per cent.) would be	6	5	0
County cess (about)	0	15	0
	7	0	0
Deduct 15 per cent. on Mr. Scroope's valuation, being the excess of rent over valuation, as stated by him	0	15	0
Value of tenant's interest	£6	5	0

This calculation is made on the supposition that the tenant is paying a fair rent, or 15 per cent. above Mr. Scroope's valuation. The highest sum (15*l.*) mentioned by Mr. Scroope as the sum which a tenant would get for his interest in a lease of 20 or 31 years, is taken. If the lowest sum (10*l.*) be taken, the number of years' purchase will be 12·82 years, (being the value of a 21 years' lease, allowing 5 per cent.) and the result will be that the tenant's interest, which in the former case was 6*l.* 5*s.* will in this case be 5*l.* 1*s.* 4*d.*

BALLINASLOE UNION.

REPORT.

Ballinasloe.

Date of declaration of Union.

BALLINASLOE Union was declared by an order of the Poor Law Commissioners, dated 6th June, 1839.

Area and population.

It extends over a space of 198 square miles, containing an area of 126,994 statute acres and a population of 97,581. It consists of 22 Electoral Divisions, three of which, namely, Creagh, Moore, and Taghmaconnell, are in the county of Roscommon, and the remainder in Galway. The number of guardians is 48, of whom 36 are elected and 12 are ex-officio.

First meeting of Guardians, 16th July, 1839.
No sufficient survey or valuation in existence.

The first meeting of guardians was held on the 16th of July, 1839, at which it was resolved,—That it be communicated to the Poor Law Commissioners that there is no survey or valuation in existence by which it would be desirable to go in making a valuation of the Ballinasloe Union; but that the Ordnance survey in Galway county is in such a state of forwardness as in all probability to be available for the purpose; it is already published for Roscommon, and is available for that part of the Union.

A Valuator to be advertised for.

It was also resolved,—That advertisements should be inserted in the Dublin Advertiser for tenders from persons duly qualified to make a valuation of the Union.

Valuation Committee appointed.

At the same meeting a Valuation Committee was appointed, consisting of three ex-officio and four elected guardians, who were directed to report to the Board from time to time; and at a subsequent meeting two more elected guardians were added to the Committee.

Mr. Charles Cooper appointed Valuator. Terms.

At a meeting of the Board, held on the 28th September, 1839, tenders from valuators having been opened and read, and the several persons proposing for the valuation of the Union having been called in and examined, Mr. Charles Cooper was elected valuator, and accepted the terms agreed to by the Board, namely, 300*l.* to be given for the valuation, 10*s.* per day for attendance before magistrates in support of the valuation, and nothing in case it was not sustained, and for re-valuation one farthing per acre.

Valuator directed not to take landlords' rents into account.

The valuator was directed by the Board not to take into account the landlords' rents, or to refer to them in any way in making his valuation.

Sum voted to Valuator to enable him to obtain tracings of Ordnance Survey.

As it was considered that a trace from the Ordnance survey of the Galway part of the Union would facilitate his progress, a sum of 17*l.* was voted to him to procure the same, and instructions were given to the several wardens to obtain for him all the information he might require in their respective Electoral Divisions, and to afford him every facility in their power in making his valuation.

Wardens instructed to afforded Valuator every assistance and information.

Committee report that they have gone through the valuation of the different divisions.

The Valuation Committee having from time to time inspected the valuation of the different Electoral Divisions that were submitted to them, on the 6th of February, 1841, reported that they had gone through the valuation of the entire Union.

Valuator directed to put a proper valuation on the tolls of Canal.

The Board met on the 6th of March following, examined the valuation, and directed Mr. Cooper to put a proper valuation on the tolls of the Grand Canal in the different Electoral Divisions through which it passed.

£150 per Irish mile, a fair valuation.

The valuator reported at the next meeting, on the 20th of the same month, that 150*l.* per Irish mile would be a fair valuation on the canal: he was instructed to value it accordingly, and the valuation was then declared to be complete.—(See Extracts from Minute Book, APPENDIX.)

Qualification of Valuator.

Mr. Cooper is a professional valuator and surveyor: he was engaged during six years on the Ordnance survey, and for five years he has practised on his own account. He associated with him in the valuation of the Union a Mr. Philipps, who is stated to be also a professional valuator and surveyor, and has been employed extensively in England and in this country by the Shannon Improvement Commissioners.

Employed an assistant.

In Roscommon Ordnance Survey adopted.
In Galway portion obliged to depend on general information.

In the Roscommon portion of the Union the valuator adopted the Ordnance survey, deducting however from the areas so ascertained all bogs and other waste land; but in the Galway portion, where the survey was not sufficiently advanced to enable him to procure tracings of it, he was obliged to depend on the general information which he obtained from occupiers and landlords, and in some parishes from the tithe applotments.

Visited each townland.
Believes that Mr. Philipps did the same.

He visited each townland in that part of the Union which he valued, and he believes that Mr. Philipps did the same in the portion with which he was intrusted, but he does not undertake to say that each individual tenement was visited. As to the course which Mr. Philipps did pursue, we had unfortunately no means of ascertaining it, for he was not in that part of the country when we visited the Union.

Valuator sent assistant to ascertain names of occupiers.

One of the first steps that the valuator took was to send an assistant, through the Union, to visit each tenement for the purpose of ascertaining the name of the occupiers. He also directed him to apply to landlords for the extent of their property and the contents of their tenants' holdings; and he afterwards tested, by his own personal inspection, the correctness of the information which he thus obtained.

Divided lands into four classes.
Local circumstances, taken into consideration.

In estimating the value of land, "he divided it into four classes according to its quality, and valued all lands of the same class at the same rate," making allowance, however, for such local circumstances as might tend to enhance or diminish the value;

Test of value.

and the test of value which he adopted was the fair and reasonable rent between landlord and tenant, founded on the general letting value of land in the Union.—(See Valuator's evidence, APPENDIX.)

Ballinasloe.

In estimating the net annual value, he did not seem to go upon any fixed definite principle, or enter into any calculation to determine the proportion of the produce to which the landlord is fairly entitled. He adopted, (as he states,) as a test of value, the rent which a solvent tenant, making a prudent arrangement, would give; but he was unable satisfactorily to explain the process by which he ascertained that fair rent, otherwise than by reference to the actual letting value of land in the Union.—(Valuator's evidence, APPENDIX.)

Test of value; the rent which a solvent tenant could pay.

The valuation of large and small holdings were made on the same scale, with this exception, however, that a farm-house which would not be taken into account in a large farm would be considered as enhancing the value of a small holding.

Small and large holdings, valued on the same scale.

The valuator states that there is such anxiety to obtain possession of land, that he has known from 8*l.* to 10*l.* per acre paid for land not held on lease, which was subject to a lease at 1*l.* an acre, and which rent was fully up to the value that he put on it.—(See Valuator's evidence, APPENDIX.) However, although such great competition does prevail, the lands in the Union, at least those of most of the large proprietors, are stated to be set at a fair and just rent, and not at the outside price which could be obtained for them. The valuator mentions one large estate on which the rents paid, and the valuation as made by him are nearly equal.—(See Valuator's evidence, APPENDIX.)

Instance of effect of competition for land.

Lands on large estates, generally let at a fair rent.

One estate on which the rent and valuation are nearly equal.

There are low flat lands in the Union, called the Callows, that extend along the river Suck and Shannon, and are liable to great injury from floods. The valuator took this into consideration, and, in consequence, valued them from 25 to 50 per cent. under the rent.

The Callows valued from 25 to 30 per cent. lower than rent.

Houses and lands were valued separately, except farm-houses on large holdings, which were not valued at all.

Houses and lands valued separately.

There are several small towns in the Union, namely, Ballinasloe, Ahascragh, Eyrecourt, Ballygar, and Aughrim: here the letting value of houses was adopted as a standard. The valuator took the average of the usual rents paid for houses of the same description in the same place, also taking into consideration the "good will in trade" of a house as affecting its value.

Towns in the Union. Letting value of lands adopted as the standard.

The manner in which the revision was effected was this: whenever the valuation of an Electoral Division was completed, the guardians of that division met and examined it, and then offered such suggestions, and proposed such alterations to the valuator as they considered necessary; with most of these suggestions the valuator complied. So that, in fact, the revision of the valuation of each district was effected by those possessing local knowledge.

Mode of revision.

Revision effected by those Guardians possessing local knowledge.

There are many large farms in the Union, but the majority are small; the average size of the latter is stated to be five or six acres; (see Mr. Graydon's evidence, APPENDIX;) almost all the large farms are let on lease, but the prevailing tenure throughout the Union is from year to year. It is stated there are not five per cent of those valued at 5*l.* who have leases. (See Mr. Comyn's evidence, APPENDIX.)

Majority of holdings in the Union are small.

Large farms on lease.

Prevailing tenure from year to year.

The land appears to be generally set at a fair rate by the large proprietors. In the Galway portion of the Union the average rent is 25*s.* per acre, and the valuation about 3*s.* per acre less. (See Mr. Graydon's evidence, APPENDIX.) Another gentleman states the valuation to be about 2*s.* 6*d.* per acre lower than the rent paid.

Average rent in Galway portion.

Relation of valuation to rent.

On the whole, the valuation throughout the Union seems to be on an average under the actual rents;* and so far as we could learn, it is generally considered to be fair and uniform, —a gentleman, however, who has the management of extensive estates in this Union, and an adjoining one, is of a different opinion; he thinks that the valuation is fully up to, and in some cases, higher than the rent which he would consider fair and reasonable, and he does not believe it to be uniform; the want of uniformity he attributes to the fact, that the revision in different districts was effected on different plans.—(See Mr. Bermingham's evidence, APPENDIX.)

Valuation from 10 to 12 per cent. under actual rent.

Considered fair and uniform.

However, one gentleman who was examined thinks it is not uniform.

We ascertained the valuation of 328 £10 Electors, who are classed as follows:—

Electors whose rating was ascertained.

No. of £10 Electors whose valuation was ascertained.	No. of the preceding valued under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
328	100	87	79	56	16	23

Of those, however, 93 were registered in 1832, and have not since re-registered.

Present Constituency.

No. of present £10 Electors whose valuation was ascertained.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
226	58	50	36	25	20	13

* When we speak of actual rents, we refer merely to those which are paid on recent lettings, or on holdings from year to year.

Ballinasloe.

ACREAGE of £10 Electors.

No. of present £10 Constituency whose acreage was ascertained.	Number of the £10 Electors occupying Tenements.								
	Under 5 acres.	5 acres and under 10 acres.	10 acres and under 15 acres.	15 acres and under 20 acres.	20 acres and under 30 acres.	30 acres and under 50 acres.	50 acres and under 75 acres.	75 acres and under 100 acres.	100 acres and upwards.
236	26	19	9	24	76	47	22	1	5

N.B. All the tenements under 5 acres have houses built upon them.

J. LENTAIGNE.
THOMAS CATHER.

ATHLONE UNION.

REPORT.

Athlone.

Area. Population. Proportion of counties in which situate.

THE Athlone Union comprises 199,109 statute acres, with a population of 73,052 persons, of whom 11,406 reside within the borough. The Union is partly in the county of Roscommon, and partly in the county of Westmeath, occupying about one-sixth of the area of the former, and nearly one-fourth of the latter county.*

Number of Electoral Divisions and Guardians.

There are 19 Electoral Divisions, and 36 Guardians, of whom 27 are elected, and 9 are ex-officio.

Proceedings of the Board as to valuation.

At the first meeting of the Board of Guardians, held upon the 18th of May, 1839, it was resolved, that there did not exist any valuation available or sufficient for the purpose of estimating the net annual value of rateable hereditaments, but that the Ordnance Survey was available as a survey.

A Valuation Committee appointed.

A Valuation Committee, composed of two ex-officio and five elected Guardians was appointed. (See APPENDIX.)

Valuator appointed.

On the 6th of June following, the Board resolved to advertise for a professional valuator; and on the 28th of same month, Mr. Hughes was appointed to value the tenements within the Union. (See APPENDIX.)

His qualifications.

Mr. Hughes is a civil engineer and professional valuator, who has also been valuator of the Sligo Union, and states that he has had much experience in his profession.

Documents furnished to him.

The only documents furnished to him were, the Ordnance Survey, and the rental of one landowner. (See Mr. Hughes' evidence, APPENDIX.)

Valuator visited each tenement.

He states that he himself made the valuation, visited each tenement several times, and took into consideration its peculiar advantages or disadvantages. (See Mr. Hughes' evidence, APPENDIX.)

How areas ascertained.

He ascertained the contents of each tenement, and the names of the occupiers in each townland, from the residents upon it.

Standard of value adopted by the valuator.

The valuator professes to have adopted as a standard of value the rents of Lord Castlemaine's property within the Union. He considers them to be the fair and reasonable rent between landlord and tenant, and states, that he valued other lands, according to their quality, by that standard. He considers that the tenant ought not to have less than a third of the produce of the land for himself, and that one-third of the produce is a reasonable rent for the landlord to receive. (See Mr. Hughes' evidence, APPENDIX.) He is of opinion that he has valued the land at the reasonable rent which solvent tenants could continue to pay for it on an average of years.

Valuation of farms of different sizes.

He states that he valued farms under five acres at a higher rent, in proportion, than larger holdings, "at a rent which, in large farms, would be considered a rack rent." (See Mr. Hughes' evidence, APPENDIX.) He valued farms of from five to ten acres extent on a somewhat lower scale than the preceding; and those from ten acres upwards according to the standard of value first mentioned. (See APPENDIX.)

The valuator appears to have valued tenements of different sizes upon a different scale, in consequence of the competition for small tenements being much greater than for those of a larger size. (See APPENDIX.)

Valuation of houses in the country.

He states that he valued a *good house* separately, and added the amount to that of the land; he had regard particularly to the farm offices. (See APPENDIX.)

Valuation in towns.

In the towns within the Union, viz., Athlone and Moate, he valued each house separately, according to the average rents of similar tenements, having regard to local advantages and disadvantages, and to the state of repair.

Allowance for repairs and insurance.

He allowed 8 per cent. for repairs; and for insurances, 5*s.* in every case under 10*l.*; from 10*l.* to 100*l.* value, 7*s.* 6*d.*; and above that value, the regular amount charged by insurance companies.

Proceedings of the Board of Guardians with reference to the valuation.

At a meeting of the Board of Guardians upon the 28th July, 1840, the report of the Valuation Committee upon the valuation so made was adopted, stating that various inaccuracies were discovered; and thereupon the valuator was directed to correct them, and to add up his books, and account for every acre in the Ordnance Survey. (See APPENDIX.)

These inaccuracies appear to have been in the contents of the several tenements, as the valuator states that the total amount of the net annual value in the original and revised valuations is nearly the same sum. (See Mr. Hughes' evidence, APPENDIX.)

There do not appear to have been any entries made of the proceedings of the Valuation Committee, but from the statements of members of the Committee we learn, that they met from day to day to check the valuation, and they suggested alterations in it, some of which have been made by the valuator. Neither the Board nor the Valuation Committee appear to have, in any manner, interfered with the principles of valuation adopted by Mr. Hughes, their object being to render the valuation uniform. (See Mr. Gaynor's evidence, APPENDIX.)

The opinion of the Vice-chairman of the Union is, that the valuation of houses in the town

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* Area of Electoral Divisions in Roscommon . . . . 101,906 acres.
Area of County of Roscommon, per Ordnance Survey . 609,405 acres.
Area of Electoral Divisions in Westmeath . . . . 97,203 acres.
Area of County of Westmeath, per Ordnance Survey . 385,251 acres.

Athlone.

Relation of the valuation to the letting value and rents of houses in Athlone.

of Athlone is from 20 to 25 per cent. under the actual rents.* He, however, excepts house of a superior description, which are valued on a higher scale, and in some instances eve above the letting value. He states that there is not much competition for houses of th better class. (See Mr. Gaynor's evidence, APPENDIX.)

The deputy Vice-chairman fully coincides with the above opinion. (See Mr. Fleming' evidence, APPENDIX.)

In Athlone houses of the better class are in general held upon lease. The rents in Athlon are lower than in Moate. (See Mr. Gaynor's evidence, APPENDIX.)

Valuation of houses in Moate.

In Moate the valuation of houses is stated to be 10 per cent. under the rent which a solver tenant, making a fair and provident arrangement, would give. (See Mr. Egan's evidence APPENDIX.)

Better class overvalued; inferior class much undervalued.

However, some houses of a superior description are stated to be overvalued; houses wort 10*l.* a-year and under are under valued. (See Mr. Egan's evidence, APPENDIX.)

Mr. Hughes, the valuator, is of opinion, that his valuation is, on an average, 10 per cen under the actual rent, but he states, that both landlords and tenants seemed to be desirou of a low valuation. (See Mr. Hughes' evidence, APPENDIX.)

Valuation of land in Taghmaconnell from 25 to 30 per cent. under the actual rents.

The valuation of land is also stated to be under the actual rent. The Vice-chairman think that in Taghmaconnell division, it is from 25 to 30 per cent. below the actual rents, but h cannot speak of the letting value. (See Mr. Gaynor's evidence, APPENDIX.)

Valuation in Drumreany from 25 to 35 per cent. under rents.

Mr. St. George Grey is of opinion that the valuation of Drumreany Electoral Division i fully 25 per cent., and, in some cases, even 35 per cent., under the actual rents. (See Mr Grey's evidence, APPENDIX.)

This gentleman states, that the rents paid by immediate tenants are reasonable, and no as high as could be obtained if the tenements were offered to competition. He allows one fourth of the gross produce as fair profit to the tenant.

Remarkable competition for land.

The competition for land is such, that he has known 20*l.* given for the tenant's interest i a holding of about one acre and a half, let at the full value, and not on lease. (See Mr Grey's evidence, APPENDIX.)

In Roscommon, valuation 10 per cent. under rent.

Mr. George King states, that in the Roscommon portion of the Union, where there is no much sub-letting, the valuation is 10 per cent. under the actual rent. (See Mr. King' evidence, APPENDIX.)

Valuation in some cases 30 per cent. under letting value.

Mr. Hudson thinks the valuation to be under the reasonable letting value, in some case 30 per cent. under it.

This gentleman pointed out a tenement for which a solvent tenant pays 35*s.*, and which was valued at one guinea, per plantation acre. (See Mr. Hudson's evidence, APPENDIX.)

In some instances valuation very much below the letting value and rent.

Mr. Gilligan states, that he holds large farms in Roscommon and Westmeath, for which he pays 1*l.* per acre, and can afford to pay that rent; he considers his rent reasonable; hi land is valued at 18*s.* per acre. He also mentions land which is valued at 23*s.* per acre, fo which the tenants pay 2*l.*, and for which a solvent tenant, in a large farm could afford to pay 25*s.*, in a small tenement 35*s.* He mentions other lands to be worth 40*s.* per acre which are valued at 30*s.* (See Mr. Gilligan's evidence, APPENDIX.)

Mr. Egan considers the valuation to be 10 per cent. below the rent, which a solvent tenan from year to year, making a provident arrangement, could undertake to pay, with a reasonable prospect of being able to continue to pay it. In some instances there is, in his opinion a much greater disproportion between the valuation and the letting value.

This gentleman pointed out instances in which tenements are valued fully 25 per cent under the letting value, and others from 30 to 40 per cent. under the actual rents. (See Mr. Egan's evidence, APPENDIX.)

By the concurrent testimony of so many gentlemen, possessing knowledge of the value and rental of tenements within the Union, the valuation is stated to be, throughout the Union, under not only the actual rents, but also under the letting value. The only rental which we were able to obtain is that of a townland of 506A. 3R. 37P., let under the Court of Chancery, and the valuation of it is more than 25 per cent. under the actual rents, the valuation being 6*s.* 9¾*d.*, the rent 9*s.* 3*d.* per acre. (See APPENDIX.)

Extent of tenements.

In Moate and Ballyloghloe Electoral Divisions, tenements average in extent from five to twenty acres. (See Mr. Egan's evidence, APPENDIX.)

In the Roscommon portion of the Union they average from five to ten acres. (See Mr. Egan's evidence, APPENDIX.)

In other parts of the Union, farms average from ten to twelve acres. (See Mr. Hudson's evidence, APPENDIX.)

Tenure. Sub-letting.

Mr. Egan states, that in the Moate Electoral Division the tenure is chiefly from year to year, and that landlords are not, in general, disposed to grant leases. He states that there is not much sub-letting. (See Mr. Egan's evidence, APPENDIX.)

Mr. Hudson, however, thinks that there is much sub-letting in the districts with which he is acquainted.

Mr. Grey states that small tenements are principally let from year to year, but large farms are more usually on lease. (See Mr. Grey's evidence, APPENDIX.)

Tenure of houses in Athlone.

In the town of Athlone the houses, with the exception of the humbler class of tenements, are generally let on lease. (See Mr. Gaynor's evidence, APPENDIX.)

Valuation of holdings of electors in borough

The valuation of the tenements of 176 10*l.* electors within the borough of Athlone has been ascertained. We were unable to ascertain the actual rents paid by any of these electors, who have all registered as householders.

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* Whenever actual rents are mentioned we refer only to those paid on recent lettings, or on holdings from year to year.

Athlone.

The following table shows the number of the 10*l.* electors within the borough, whose valuations have been ascertained to be under 10*l.*:—

BOROUGH OF ATHLONE.—Present Constituency.

No. of present £10 Electors, whose valuation was ascertained.	Total No. of preceding whose valuation is under £10.	Do. under £9.	Do. under £8.	Do. under £7.	Do. under £6.	Do. under £5.
166	45	42	26	22	11	5

BOROUGH OF ATHLONE.—Electors of 1832 not re-registered.

Number of £10 Electors registered in 1832, but not re-registered.	Total No. of the preceding valued under £10.	Do. under £9.	Do. under £8.	Do. under £7.	Do. under £6	Do. under £5.
10	3	3	2	2	1	0

Valuation of electors in the counties of Westmeath and Roscommon.

In that part of the Union situate within the county of Westmeath, the valuations of 112 10*l.* electors have been ascertained.

In the Roscommon portion of the Union, in five Electoral Divisions, no registered 10*l.* elector has been found. In the remaining four Divisions the valuations of seven 10*l.* electors have been ascertained.

COUNTIES OF WESTMEATH AND ROSCOMMON.—Present £10 Constituency.

Number of present £10 Electors whose valuation was ascertained.	Total Number of preceding under £10.	Do. under £9.	Do. under £8.	Do. under £7.	Do. under £6.	Do. under £5.
79	10	8	5	3	2	1

COUNTIES OF WESTMEATH AND ROSCOMMON.—Electors of 1832 not re-registered.

Number of £10 Electors registered in 1832, and not re-registered.	Total Number of preceding valued under £10.	Do. under £9.	Do. under £8.	Do. under £7.	Do. under £6.	Do. under £5.
40	12	11	10	9	7	6

There are three of the persons valued under 5*l.* whom the valuator believes to have parted with some of their land since their registry. One of the same class is stated to hold another tenement in a different part of the county.

COUNTIES OF WESTMEATH AND ROSCOMMON.—Acreage of £10 Electors.

Number of the present £10 constituency whose acreage is ascertained.	Number of present £10 Constituency holding Tenements								
	Under 5 acres.	5 acres, under 10 acres.	10 acres, under 15 acres.	15 acres, under 20 acres.	20 acres, under 30 acres.	30 acres, under 50 acres.	50 acres, under 75 acres.	75 acres, under 100 acres.	100 acres, and upwards.
79	8	1	8	4	19	21	6	6	6

N.B.—Seven of the tenements under five acres have houses built upon them.

COUNTIES OF WESTMEATH AND ROSCOMMON.—Acreage of £10 Electors not re-registered.

Number of £10 Electors of 1832 not Re-registered.	Number of £10 Electors of 1832 not Re-registered and holding Tenements								
	under 5 acres.	5 acres, under 10 acres.	10 acres, under 15 acres.	15 acres, under 20 acres.	20 acres, under 30 acres.	30 acres, under 50 acres.	50 acres, under 75 acres.	75 acres, under 100 acres.	100 acres, and upwards.
40	7	1	7	4	5	8	1	3	4

JOSEPH LENTAIGNE.
THOMAS CATHER.

Inquiry held at Athlone on the 22nd, 23rd, 24th, and 25th of March, 1841.

LOUGHREA UNION.

REPORT.

Loughrea.

15 electoral divisions. Area. Population.

Number of Guardians.

Valuation of 10 divisions completed.

Five not complete,

11th October, 1839. Proceedings of Guardians.

Advertisement for a Valuator.

Valuation Committee appointed.

To be open to all Guardians.

Committee to report upon each part of valuation as soon as completed.

31st October, 1839. Valuator's remuneration limited to 200*l.*

A Valuator appointed.

Who resigns.

Resolution limiting remuneration rescinded.

Mr. Cooper appointed Valuator.

The Valuator's qualifications.

Documents furnished to Valuator.

Area of townlands and tenements, and names of occupiers. How ascertained.

Valuator visited each tenement.

Employed an assistant, who valued in the first instance.

Test of value as adopted by Assistant Valuator.

Solvent tenant, test.

The Union of Loughrea consists of 15 Electoral Divisions, all situate within the county of Galway, and extends over an area of 126,095 statute acres, with a population of 61,747, according to the census of 1831. (See Sixth Report of the Poor Law Commissioners, Ireland, p. 274.) It contains about one-twelfth of the area,* and nearly one-sixth of the population of the county.†

There are 32 guardians, of whom 8 are ex-officio and 24 elected.

The valuation of 10 Electoral Divisions have been completed by the valuator, and received and adopted by the Board of Guardians; that of the remaining five divisions will not be completed for some weeks. (See Mr. Cooper's evidence, Appendix.)

At the first meeting of the Board, held upon the 11th October, 1839, the guardians being of opinion that there was no valuation in existence which could be made available for the purpose of estimating the net annual value of hereditaments within the Union, resolved to appoint a valuator, and accordingly caused an advertisement to be inserted in one Dublin newspaper calling on competent persons for tenders. A Valuation Committee, consisting of one ex-officio and five elected guardians, was appointed, to be open to all the members of the Board who might think proper to attend to assist the Committee, but not to vote. It was further resolved, that one guardian of every Electoral Division under the process of valuation to be chosen from amongst the guardians residing within such division, should be added to the Valuation Committee during the valuation of such Electoral Division, to assist and give information. It was further resolved, that at the conclusion of the valuation of each electoral division the Committee should report specially to the Board upon such valuation. (See extracts from Minute Book, Appendix.)

At a meeting of the Board, which was held upon the 31st October, 1839, the amount of remuneration to the valuator was limited to 200*l.* (including all charges;) the valuator was required to have all necessary surveys made, and to attend all appeals, and to defend the same without cost to the Union; and the 1st August, 1840, was appointed for the completion of the valuation. Five candidates having offered themselves, Mr. Blake was chosen valuator of the Union; but (in consequence of the remuneration being, in Mr. Blake's opinion, inadequate) he afterwards, on 17th December following, resigned his appointment. (See extracts from Minute Book, Appendix.)

The Board of Guardians, having accepted Mr. Blake's resignation, published another advertisement for tenders; and, at a meeting held upon 30th January, 1840, rescinded the resolution limiting the valuator's remuneration to 200*l.* At the same meeting, Mr. Charles Cooper was appointed valuator, and the Board agreed to pay to him 250*l.* for the valuation, which was to be completed on or before 31st December, 1840. (See extracts from Minute Book, Appendix.)

Mr. Cooper is a professional surveyor and valuator, who has for some years practised his profession within the Unions of Loughrea and Ballinasloe. He is also valuator of Ballinasloe Union, and states, that he adopted the same course of proceeding, and the same principles of valuation in both Unions.

In this Union he had the assistance of unfinished proofs of the Ordnance Survey of the county of Galway, from which he ascertained the area of townlands. In order to obtain the names of the occupiers and landlords, and the contents of each tenement, he sent his assistants to visit each holding, and to call upon the landlords for information.

The valuator states that he has personally visited each tenement in the Union, as far as the valuation has been completed.

In the first instance, he sent an assistant to value the tenements in each Electoral Division. This assistant was furnished with maps defining the boundaries of each townland, but does not appear to have had any previous experience in the valuation of property; although he states that he had a general knowledge of the value of land within the Union, acquired from his long residence, and from his knowledge of agriculture. (See Mr. Walsh's evidence, Appendix.)

The valuator's assistant states that he visited each tenement, and valued it at what he considered to be its fair letting value. This value he explains to be the fair reasonable rent which a solvent tenant could pay out of the land. He means by a solvent tenant one who could pay his rent punctually, and support his family comfortably off the land according to his condition in life. (Mr. Walsh's evidence, Appendix.) In valuing land he divided it into several classes, according to its quality, and valued all lands of the same quality at the same rate; always, however, taking into account local advantages, such as roads, rivers, proximity to markets, &c. He placed no increased value upon land in consequence of houses being upon it, except where the houses were of a superior class. He valued woodland and demesnes at the same rate as any other land of similar quality, without reference to the growing timber. (Mr. Walsh's evidence, Appendix.)

* Area of Galway County by Ordnance Survey, 1,510,592 acres.
† Population according to Census of 1831, 381,564.

Loughrea.

Mr. Cooper states he afterwards visited the tenements so valued by his assistant, and corrected the valuation made by him. In the majority of cases he adopted his assistant's valuation. Mr. Cooper corrected his Assistant's valuation.

Mr. Cooper states that his valuation is equal to the rent at which, in his opinion, a landlord should let his land. It is the fair value of the land to a solvent tenant, without any deduction. Mr. Cooper's principle of valuation. He first estimated the net annual value, and by adding taxes, repairs, &c., ascertained the gross value. His definition of a solvent tenant. He defines a solvent tenant to be, a person who knows how to cultivate his land, and who would be able to pay his rent, and have a fair and reasonable prospect of being able to continue to pay it out of the produce of the land. He states that he made no reference to the tenant having other means besides his land. (Mr. Cooper's evidence on Ballinasloe Union, APPENDIX.)

Mr. Cooper states that he did not make any estimate of the value of land grounded upon a calculation of the proportion which the letting value ought to bear to the average produce. Valuator never calculated proportion between value and produce. He did not at all consider what amount of profit or subsistence ought to be derived by a tenant from the land. He valued houses and lands separately, and added the value of the house to that of the land; but he did not value farm-houses on large farms. Did not value farm-houses on large farms, but did on small farms.

The size of a tenement made no difference in the acreable valuation, except that he valued a farm-house on a small tenement, and did not value it on a large farm.

His assistant states that in most cases he ascertained the actual rents from the occupiers; Rents were ascertained by Valuator's Assistant. but Mr. Cooper says he did not take those rents into consideration, except when he had doubts as to the value of the tenements. (Mr. Cooper's evidence, Ballinasloe Union, APPENDIX; and Mr. Walsh's evidence, APPENDIX.)

In valuing houses in towns, Mr. Cooper and his assistant state that they have adopted as a basis of valuation the average rent of houses of a similar description in the same locality, taking into consideration the state of repair, and (as Mr. Cooper observes) the character of the landlord; which he explained to mean, that he took as a basis the rents charged for houses by landlords who let at a reasonable rent. (See Mr. Cooper's evidence, Ballinasloe Union, APPENDIX.) He took into consideration the fact of a house being established in trade, but not the cost of building. Valuation in towns.

Repairs and insurance he calculated as equal to one-eighth of the net value. It is, however, needless to consider those items, as they were added to the net value, after it had been ascertained, in order to form the gross value.

His valuation he considers to be the rent at which a landlord should let his land, but not the utmost that could be obtained from a solvent tenant. (Mr. Cooper's evidence, Ballinasloe Union, APPENDIX.) Valuation not the utmost that could be obtained from a solvent tenant.

As soon as the valuators had completed the valuation of each Electoral Division, it was revised by the Valuation Committee. The chairman read out each item, and the Committee took into consideration any objection which was made, and consulted the guardian for that Electoral Division. In almost every instance the Committee concurred with the valuator's opinion, (Mr. Smith's evidence, APPENDIX;) and at a meeting of the Board upon 30th September, 1840, a resolution was adopted expressing marked approbation of the manner in which Mr. Cooper had performed his duty. (See extracts from Minute Book, APPENDIX.) Revision of valuation. Guardians approve of the valuation.

The opinion of the Valuation Committee (as stated by Mr. Smith, a guardian, who took an active part in the proceedings) is, that the valuation of the several tenements within the Union which have been valued is uniform; this is also the opinion of that gentleman himself, who states, that he has compared the valuation of lands of equal quality in different parts of the Union, and has found the valuations uniform. (See Mr. Smith's evidence, APPENDIX.) However, another gentleman, well acquainted with the Union, intimates a doubt on this subject. (See Mr. Bermingham's evidence, APPENDIX.) Valuation considered to be uniform by the Committee.

The valuator is of opinion that the net annual value, as ascertained by him, is the rent, "(but not the utmost rent,) which a solvent tenant" would pay for the tenements. Mr. Smith thinks that the valuation is under the reasonable value of the tenements. He divides the latter into three classes:— Valuation compared with value.

1. Grazing farms of about 100 acres. Grazing farms.
2. Tillage farms from 12 to 15 acres. Tillage farms.
3. Cottier holdings. Cottier holdings.

In Mr. Smith's opinion, the valuation of the first class bears to the letting value the proportion which 23 bear to 25. In this class the summer grazing should pay the rent, the winter grazing should pay interest on the tenant's capital, and be profit to him: unless the summer grazing pays the rent, the farm is considered dear. (See Mr. Smith's evidence, APPENDIX.) Valuation 8 per cent. under letting value of the first class of tenement.

In the second class, he thinks that the valuation is below the letting value in the same proportion of 23 to 25. He considers one-third of the produce a reasonable rent in tillage farms. Tillage farms valued in the same proportion.

In the third class, "which includes tenements valued by Mr. Cooper from 30*s.* to 3*l.* or 4*l.*, the valuation is still under the actual rents, but at or nearly at the reasonable value. There was a tendency amongst the Valuation Committee to a moderate valuation, to something under the actual value." (See Mr. Smith's evidence, APPENDIX.) Cottier tenements.

Mr. Bermingham is, however, of opinion "that the valuation is as high, and in some cases higher, than the letting value: that is, than the rent at which a landlord, looking to his own interest, the comfort of his tenantry, and the permanent improvement and security of his property, would let his land." (See Mr. Bermingham's evidence, APPENDIX.)

The valuator states that, having in very many instances ascertained the rents actually paid for tenements, and having a general knowledge of the average rents in the Union, he thinks his valuation is from ten to twelve and a half per cent. under the average of the actual rents paid by tenants from year to year, or on holdings under recent leases. (See Mr. Cooper's evidence, APPENDIX.) Relation of valuation to actual rent.

Loughrea.

Valuation of 10*l.* electors.

We have ascertained the rents paid by ninety 10*l.* electors, as stated to us by the valuator's assistant from the acreable rents entered in the field books. (See APPENDIX.)

Five of these electors are valued at the exact rent to which their tenements are subject; twenty-one are valued under the actual rents; and sixty-three above the rents. The valuation of the tenements of two hundred and twenty-four 10*l.* electors has been ascertained, of whom one hundred and eighty-three are of the present constituency, and forty registered in 1832.

We have been able to procure the rental of one townland of 388 A. 2 R. 2 P. which is stated to be let from year to year at reasonable rents. The valuation is 14*s.* 6*d.* per acre, the average rent is 15*s.* 6*d.* per acre. (See APPENDIX.)

PRESENT REGISTRY.

Number of present £10 Electors whose Valuation was ascertained.	Number valued under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
184	39	28	16	10	5	1

REGISTRY of 1832.

Number of £10 Electors Registered in 1832, not Re-registered.	Number valued under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
40	15	15	9	9	8	7

Number of present £10 Electors whose valuation exceeds the rents paid.	The valuation exceeds the rent by a less sum than			
	£5.	£10 and more than £5.	£15 and more than £10.	£20 and more than £15.
50	46	2	2	0

Of the £10 Electors of 1832, the Valuation exceeds the Rent in 13 instances, which excess is in 11 cases under £5.

AVERAGE Contents of £10 Electors' Holdings.

Number of present £10 Electors, whose average ascertained.	Number of £10 Electors occupying Tenements,								
	Under 5 acres.	5 acres, and under 10 acres.	10 acres, and under 15 acres.	15 acres, and under 20 acres.	20 acres, and under 30 acres.	30 acres, and under 50 acres.	50 acres, and under 75 acres.	75 acres, and under 100 acres.	100 acres and upwards.
184	25	4	12	34	62	32	8	2	5

N.B.—There are houses built upon 24 of the tenements under 5 acres.

Extent of tenements.

With respect to the extent of tenements, the valuator states that there are more in the Union under 20 acres than above that quantity. (Mr. Cooper's Evidence, Ballinasloe, APPENDIX.) Mr. Bermingham states that small farms prevail throughout the Union; a great number are under five acres. (See Mr. Bermingham's Evidence, APPENDIX.)

Small farms prevail.

Grazing farms.

Mr. Smith states, that grazing farms of about 100 acres are numerous and not generally held on lease; there is much competition for this class of tenement, and the rents are beyond the reasonable value. Tillage farms, in extent from 15 to 20 acres, are generally let on lease at reasonable rents; from this class the principal portion of the 10*l.* electors are registered. Occupiers of small tenements valued from 30*s.* to 3*l.* or 4*l.* generally pay rack-rents. Many landlords object to grant leases of small tenements. There is a great tendency to consolidate them into farms of 10 or 15 acres. He states also there is less indisposition, at present, to grant leases of large farms than formerly. The constituency has diminished considerably since the year 1832. (See Mr. Smith's evidence, APPENDIX.)

It is necessary to observe that the gross annual value has not, as yet, been inserted in the valuation books.

(Signed) JOSEPH LENTAIGNE.
THOMAS CATHER.

Inquiry held at Loughrea, 29th, 30th, and 31st March, 1841.

GORT UNION.

REPORT.

Gort.

Area and population.

THIS Union consists of 10 Electoral Divisions, nine of which are in Galway, and one in Clare, and contains 89,828 statute acres, and a population of 38,342.—(See Sixth Report of Poor Law Commissioners.) The number of guardians is twenty-four, 18 of whom are elected and 6 are ex-officio.

First meeting of Board.

No valuation available.

Resolved that a Valuator should be appointed.

The first meeting of the Board of Guardians was held on the 10th of October, 1839, at which it was resolved, that there was no existing valuation which could be made available for the purpose of estimating the net annual value of the property within the Union, that a new valuation was required, and that a competent person should be appointed to value the whole of the rateable property throughout the Union.

Appointment of Valuator, 7th Nov. 1839.

Qualification of Valuator.

After advertisements had been published and tenders received, Mr. Robert Bell was duly elected valuator, on the 7th of November, 1839. (See extracts from Minute Book.) Mr. Bell is not a professional valuator, but he states, that he has had considerable experience as a farmer both in Scotland and England, has resided in the Union several years, and from his intelligence, and the knowledge he possesses of the value of land, he was considered by the guardians a very competent and proper person to be employed to make a valuation of the Union.

Appointment of Valuation Committee.

A Valuation Committee was appointed, consisting of two ex-officio, and four elected guardians, open to all members of the Board to attend and assist the committee, but not to vote; and it was resolved, that one guardian of every Electoral Division under process of valuation, to be chosen by the guardians residing within such Electoral Division, should be added to the committee during the valuation of such Electoral Division, to give assistance and information.

Mode of revision by Committee.

The committee inspected, from time to time, the valuation as it was proceeded with, and on the conclusion of the valuation of each Electoral Division, made a special report to the Board of Guardians.

Documents furnished to Valuator.

Applotment of county cess founded on an inaccurate survey.

The valuator was furnished with the tithe applotments of the different parishes in the Union, and he obtained from those gentlemen who had surveys of their estates, the contents of their tenant's holdings. He was also furnished with the applotments of the county cess, this, however, he states was almost useless to him, as it was founded on an old and very inaccurate survey. He did not employ any assistant.

Each holding valued separately.

He states that he ascertained the names of occupiers by actual inquiry, and that he visited each holding and valued it separately.

Principle of valuation.

He estimated the value of land after a careful examination of its quality, and on a calculation of the amount of produce which it was likely to yield, and of the value thereof, according to the medium price of agricultural produce.

The test of value adopted.

The test of value which he adopted was not the utmost that could be obtained by setting the land up to competition, but the fair reasonable rent which a solvent tenant could afford to pay.

Solvent tenant and a fair rent defined.

His definition of a solvent tenant is "one who has sufficient capital to stock and cultivate his farm to the best advantage;" and he thinks that the rent, to be fair and reasonable, should not exceed two-fifths of the produce.

Great competition for land has varied its price.

The competition for land in this Union is stated to be so great, that its market price is considerably above what a solvent tenant could pay.

Much subletting.

It is stated that there is much sub-letting, and under-tenants pay the very utmost they can scrape from the land, reserving for themselves only a miserable pittance, and living in a most wretched state, their principal, indeed their only food, being, as Mr. Bell states, potatoes without milk. (See evidence of Valuator, APPENDIX.)

High rents paid by under tenants.

If then, he had adopted as the test of value the rent which could be obtained in all cases by setting the land up to competition, his valuation would have been above what in his opinion is the actual value, and more than what a solvent tenant could pay.

Valuator ascertained rents, but was not guided by them.

Amount of tenant's remuneration.

Mr. Bell stated that he generally made himself acquainted with the rent that was paid, but did not allow it to influence him in making his valuation; he uniformly valued the land at what he considered to be *a fair reasonable rent*, and in estimating the remuneration of the tenant, he considered that he should have a clear profit of 15 per cent. on the capital which he has expended; however, in this country, where generally a small farmer's sole capital is his labour, such a calculation is seldom or never entered into.

No difference when lands were let on lease.

He made no difference in the case of tenements which were let upon lease.

Size of tenements.

Tenure.

In the rural districts he valued the houses and lands together, but those small farms on which he found comfortable houses, he valued proportionally higher than large holdings.

The majority of the tenements in the Union are described as ranging from 7 to 20 acres, Irish measure, and the prevailing tenure is from year to year. (See Valuator's evidence, APPENDIX.)

Very few occupiers who pay under 10*l.* yearly rent have leases, except in the case of townparks.

Disposition not to grant leases.

We found in this, as in almost all the Unions which we visited, the concurrent testimony of most persons whom we examined, to the fact that there is a growing indisposition among landed proprietors to grant leases; one gentleman says that there is less desire among land-

Gort.

lords to create a political interest than formerly. The fact is undisputed that fewer leases are granted now than used to be. (See Mr. Lahiff's, Mr. Daly's, and Mr. M'Nevin's evidence, APPENDIX.)

Valuation of houses in towns.

With respect to the valuation of houses in towns, the valuator states that he took into consideration the actual state of repair in which they were, the accommodation they contained, and the business that was carried on in them, as influencing their letting value.

Demesnes, how valued.

Gentlemen's demesnes were valued as so much land, without any reference to the manner in which the grounds were laid out, or to the ornamental plantations which they contained.

Average rate of county cess in Galway and Clare.

In some cases higher than rent.

The average rate of county cess in the Galway portion of the Union is about 2*s.* 9*d.* per acre, while in that part which is in Clare, viz. in the Electoral Division of Kilkeady, it is very high, averaging about 4*s.* per acre, and in some instances there the county taxes are stated to be higher than the rent.—(See Valuator's evidence, APPENDIX.)

Opinion of valuation.

Mode of revision.

The valuation is considered to be fair and uniform, and generally satisfactory. During its progress it was regularly submitted to the inspection of the Valuation Committee, and there are very few instances in which the slightest alteration has been made.—(Valuator's evidence, APPENDIX.)

Valuator called on to explain valuation in cases of objection.

When any objections were made to the valuation, and such cases did not exceed five or six in number, the valuator was called in by the Valuation Committee, and required to explain the grounds of his valuation in each case in which objections were made, and in only one or two instances was he directed to alter his valuation.—(See Mr. M'Nevin's evidence, APPENDIX.)

Adoption of valuation.

The entire valuation having been thus revised, the Valuation Committee reported on the 5th December, 1840, that it was completed and made on a just and fair principle, and the Board of Guardians being of opinion that it was correct and satisfactory, resolved, "That the valuation of the Union having been from time to time laid before us, as approved of by the Valuation Committee, we are of opinion that the same should now in compliance with the 69th section of the Act for the more effectual relief of the Destitute Poor, be exhibited for twenty-one days to the public generally."—(See Extracts from Minute Book, APPENDIX.)

Opinion of Mr. Lahiff.

Valuation considerably below the actual rents.

Proportion to rent.

Average rent from 21*s.* to 26*s.* or 27*s.*

Townparks let at 3*l.* per acre.

Mr. Lahiff, an extensive landholder in the Union, who has the reputation of being very well acquainted with the value of land, and was a member of the Valuation Committee, the meetings of which he attended regularly, is of opinion "that the valuation is just and uniform, except that the small tenements are valued somewhat higher than large holdings;" that the valuation is considerably below the average of the actual rents,* "bearing the same proportion to the average of the actual rents as 20*s.* bear to 25*s.*, or nearly so." He also states that the lands in the Union are set fully up to their value, the average rent being from 21*s.* to 26*s.* or 27*s.* per Irish acre; the townparks let at about 3*l.* an acre, and their valuation in the rate-book is about 50*s.*

Instance of the effect of the great competition for land.

In illustrating the great competition that exists for land, he said he knew cases where some tenants of his own who had no leases sold their tenements of five or six acres for 20*l.*—(See Mr. Lahiff's evidence, APPENDIX.)

Other Guardians concur in the opinion that the valuation is below the rent.

In many cases 25 per cent. lower.

Rents in general are high.

Several other guardians whom we examined also concurred in the opinion that the valuation is below the rent; Mr. Rosengrave, an elected guardian for Kilmacdugh Electoral Division, stated that it is much below the actual rents, in many cases 25 per cent. lower, but that in his opinion the rents in general were too high, and the valuation he considered to be a very fair one, and about the reasonable rent which a solvent tenant could afford to pay; this gentleman is an extensive landholder, and well acquainted with the value of land in the Union, and he states that in several instances he has instituted a comparison between the valuation which he had himself put upon lands with a view to purchase them, and that which the valuator had put on them, and the result of both valuations was nearly the same; the same gentleman states that there is a great deal of sub-letting and much competition for land, the effect of which has been to raise rents much above the fair value.—(See Mr. Rosengrave's evidence, APPENDIX.)

Much subletting and competition.

Mr. M'Nevin, another guardian whom we examined, stated the guardians were anxious that the valuation should come near to, yet still be somewhat under the actual rents. He is of opinion that the valuation of lands is about the rent that a solvent tenant would give for them.—(See Mr. M'Nevin's evidence, APPENDIX.)

Result of inquiry.

On the whole evidence appears to be that the valuation of this Union is generally considered fair and satisfactory, that it is considerably below the average of the actual rents, and that very few objections have been made to it.

Number of 10*l.* electors whose valuation was ascertained in rate-book.

The number of 10*l.* registered electors is very small; the total number of those whose valuation we were able to ascertain in the rate-book was 51, of that number two were valued at 9*l.*, one at 8*l.* 10*s.*, one at 5*l.*, and one at 4*l*; being five under 10*l.*, three under 9*l.*, two under 6*l.*, and one under 5*l.*

Proportion of 10*l.* electors to population.

The total valuation of these fifty-one 10*l.* electors is 1,304*l.*, being an average of 25*l.* net annual valuation for each elector. Twenty-one of these were registered in 1832, and not one re-registered.

The present actual 10*l.* constituency, so far as it could be ascertained, is only 30, being one 10*l.* elector for about every 1,278 inhabitants.

(Signed) J. LENTAIGNE.
THOMAS CATHER.

Inquiry held at Gort, 1st, 2nd, and 3rd of April, 1841.

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* When we speak of actual rents we refer to those paid under recent lettings, or by tenants from year to ear.

Cork.

Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Present £10 constituency whose Rating was ascertained.	Number of £10 Electors Registered in 1832, and not Re-registered.
1 Kilmacduag . .	6,015	3,780	6	4
2 Beagh . . .	12,331	5,343	6	1
3 Kinvarra . . .	12,045	5,430	4	1
4 Killeenavanna .	12,181	3,646	11	8
5 Killeeneen . .	8,149	2,892	..	2
6 Ardrahan . . .	12,950	3,805	2	4
7 Kiltormas . .	6,026	3,066	..	1
8 Kilkeady . . .	8,180	2,906	1	..
9 Kilbeakanty . .	6,422	4,544	..	..
10 Kiltartan . . .	5,529	2,930	..	..
Total . .	89,828	38,342	30	21

CASHEL UNION.

Cashel.

REPORT.

Union declared, 30th January, 1839. Situation of Union.

THE Union of Cashel, the whole of which is contained in the county of Tipperary, was declared on the 30th January, 1839. It comprises portions of three baronies, viz., Middlethird, Slievardagh, and Kilnamanagh, and has 17 Electoral Divisions, 12 of which are in the barony of Middlethird, two in Slievardagh, and three in Kilnamanagh.

Extent and population of Union.

The area of the Union is 141,360 statute acres,* and the population in the year 1831 was 60,939.

Appointment of Valuator. Advertisement for tenders. Resolution not to appoint any person connected with the Union. Committee of Valuation appointed. July 1st, 1839. Mr. O'Brien's tender being the lowest, he was appointed Valuator. Mr. O'Brien not a professional Valuator. Opinion of Guardian as to his qualifications.

In pursuance of a resolution of the Board of Guardians, of the date, May 4th, 1839, advertisements were inserted in the Dublin General Advertiser, and in two of the local papers, calling on competent persons to send in proposals for the valuation of the Union; a resolution passed at a meeting of the Guardians on the 15th of March previous having declared that such valuator should be perfectly unconnected with the Union. At the meeting held on the 4th of May, a standing Committee of Valuation, to assist the valuator, was appointed; the Committee consisted of five members, one of whom was to attend once each fortnight, and continue in office one month.

A number of tenders having been sent to the Board for the valuation of the Union, by a resolution passed at a meeting of the Guardians, held on the 1st of July, 1839, Mr. O'Brien was appointed the valuator of the Union, his tender being the lowest.

Mr. O'Brien is not a professional valuator; he was stated to be a farmer residing near Claween, in the county of Cork. His qualifications appear to have been satisfactory to the Guardians. Mr. Long, the Chairman of the Board, more than once, in the course of his evidence, expressed his opinion to this effect, stating, upon one occasion, that he considered Mr. O'Brien a most excellent judge of land, and requesting, if possible, to obtain his attendance that he should be examined.

In pursuance of a resolution of the Guardians, the areas of farms were ascertained from the valuation for tithe composition.

Valuator not examined, owing to his absence. Opinion of Guardians as to valuation.

There was not an opportunity of examining Mr. O'Brien, owing to his absence in the county of Kerry, where he was engaged in the valuation of a Poor Law Union. The scale on which his valuation was made in this Union, has, in consequence, not been ascertained from the valuator himself; the Guardians examined on the subject stated their views of it thus:—

Mr. Leonard Keating. Valuation as high as rents ought to be; but landlords think differently; he is a rent payer.

Mr. Leonard Keating, an ex-officio Guardian, states the valuation to be as high as the rents ought to be; but he qualifies this opinion by saying that he is a rent payer, and that the landlords are of a different opinion. He also says the valuation is not anything near as high as the rents charged to the tenants. (See APPENDIX.)

Mr. Matthias Laffan. Valuation a fair value for the land, but above the rents 3*s.* to 5*s.* in the 1*l.* with good landlords and 8*s.* to 10*s.* per acre when rents are smart. Lease of farm at valuation worth 10*l.* per acre.

Mr. Matthias Laffan, an elected Guardian and a practical farmer, tilling 70 acres of land, was also of opinion that the valuation was a fair value for the land, but was 3*s.* to 5*s.* in the pound below the rents (in recent lettings) of the most indulgent landlords, and 8*s.* to 10*s.* per acre where smart rents are charged. At the Poor Law valuation, Mr. Laffan's opinion is, that 10*l.* per acre would be got from a solvent tenant for the interest in a lease. (See APPENDIX.)

Richard Long, Esq. Samuel Cooper, Esq. Valuation 25 per cent below letting value.

Mr. Long, Chairman of the Board of Guardians, and Mr. Cooper, an ex-officio Guardian, who gave their evidence together, thought the valuation moderate, 25*l.* per cent. below the letting value in the country. (See APPENDIX.)

Comparing the net value for Poor-rate with the rents of 10*l.* electors, traced in the Electoral Divisions of Cashel, Ballyshehan, Magorban, and Knockgraffan, (APPENDIX,) the sums are, net value, 1178*l.* 9*s.*; rent, 1372*l.* 14*s.* 8*d.*, being an excess of nearly 16½ per cent. of rent over net annual value. On the entire Union, however, the rent of the 10*l.* electors is not more than 4½ per cent. above the valuation, the amount of net value being 4571*l.*, and the amount of rent 4768*l.* If the divisions of Tullemaine, Killenaule, and Fethard, in which the rent is lower than the valuation, in the proportion of 14 per cent. be excluded, the amount of rent paid by voters, whose rents and rating have been traced in the rent of the Union, exceeds the valuation something more than 14 per cent.

Beneficial interest. Richard Long and Samuel Cooper, Esqrs. 12*l.* on an average.

The beneficial interest (using that term, to denote the clear annual profit actually accruing to the occupier after paying all expenses of rent, taxes, and labour—every expense necessary to turn the produce into money) is thus stated by the different Guardians.

Mr. Matthias Laffan. 12*l.* to 15*l.* per acre according to cultivation of the district, 20*l.* with improved cultivation.

Mr. Long states (and Mr. Cooper concurred in the opinion stated by him) that the profit of the general class of tenements rated at 5*l.* charging the farm with the expense of management and repairs, rent, and all the cost of production, and selling all the produce, would be about 12*l.* per annum on an average.—(See APPENDIX.)

Mr. Matthias Laffan stated the clear profit to be 12*l.* to 15*l.* with the ordinary cultivation of the district, and had no doubt that, with superior cultivation, the profit would be 20*l.* (See APPENDIX.)

* Fifth Annual Report of Commissioners, APPENDIX.

Cashel.

Classification of 10*l.* Electors traced in rate-book.

The number of 10*l.* parliamentary electors, whose ratings have been traced in the rate-book, with the classification according to the sums at which they are valued for Poor rate, is as under:—

Total number of £10 Electors who have been traced in Rate-book.	Number of the above valued under £10.	Number of the above valued under £9.	Number of the above valued under £8.	Number of the above valued under £7.	Number of the above valued under £6.	Number of the above valued under £5.
142	18	15	12	10	6	6

Taking the 10*l.* constituency of the Union as traced in the rate-book, a comparison with the population gives one 10*l.* elector for every 428 inhabitants; there appear in the Clerk of the Peace's list thirty 10*l.* electors who have not been traced; adding these to the numbers traced, the comparison of the 10*l.* electors in the Union, according to the Clerk of the Peace's list, shows one 10*l.* elector to 400 inhabitants.

The classification of 10*l.* electors traced, according to the extent of their holdings, is shown in this table, viz.:—

Total number of £10 electors traced.	Number of £10. Electors traced, holding								
	Less than 5 acres.	5 acres, and under 10.	10 acres, and under 15.	15 acres, and under 20.	20 acres, and under 30.	30 acres, and under 50.	50 acres, and under 75.	75 acres, and under 100.	100 acres, and upwards.
142	11	3	15	12	21	38	18	5	19

The instances in which the Poor Law Valuation exceeds the Rents classified according to the amount of excess, are as under:—

Total Number of instances in which Valuation exceeds Rent.	Number of instances in which excess of Poor Law Valuation over Rent, is								
	£1 and less than £2.	£2 and less than £3.	£3 and less than £4.	£4 and less than £5.	£5 and less than £6.	£6 and less than £7.	£7 and less than £8.	£8 and less than £9.	£10 and upwards.
30	4	4	1	2	1	6	1	2	9

Mode of tenure; objection to give leases; cause.

It will be seen from the evidence of Mr. Long, the Chairman of the Board of Guardians, that the great portion of the Cashel Union is held upon lease; he states at the same time that a number of the large proprietors object to let on lease, and will not renew any old leases that expire. One motive which actuates himself in refusing leases, and he believes the landlords of the Union generally, is that he does not wish to give his tenants the power of going against him at elections or elsewhere. (See Evidence, APPENDIX.)

300 townlands in Union having no 10*l.* electors.

In the Rate Book of this Union there are upwards of 300 townlands and denominations, extending over an area of more than 100,000 statute acres, in which there are no 10*l.* electors at all. A list of these townlands, with the amount of net annual value and acres, and the names of the principal landed proprietors in each, is given in a separate table. (See APPENDIX.)

In the borough of Cashel the number of 10*l.* household electors traced is 243; of these the classification will be thus:—

Total Number of £10 Householders traced.	Number of the preceding rated at sums under					
	£10.	£9.	£8.	£7.	£6.	£5.
243	74	68	55	46	33	26

Leaving the number valued at 10*l.* and upwards, 169.

The net annual value of the occupiers traced in the borough, amounts to 3,900*l.*, and the rent to 3,980*l.*, showing an excess of rent over valuation of 2 per cent. in the entire borough.

Cashel.

There are, however, a number of cases in which the valuation is above the rent, the entire excess being something more than 300*l.*

Leaving these cases out of the calculation, the excess of rent over valuation in the remainder of the borough household constituency is within a fraction of 10*l.* per cent.*

WM. P. LEATHEM.

Inquiry held at Cashel on the 25th and 26th of March, 1841.

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* The rents in the Union of Cashel were ascertained by converting the landlord's portion of the poor rate, as entered in the Rate Book, into rent. I was informed by the clerk of the Union that the exact portions payable by the landlord and tenant were minutely entered; if so the rents are correct.

CASTLEREA UNION.

REPORT.

Castlerea.

THIS Union was declared on the 14th September, 1839; it extends over a surface of 374 square miles, and contains an area of 239,565 statute acres, and a population of 85,895. It consists of 18 Electoral Divisions, nine of which are in Roscommon, five in Galway, and four in Mayo.

Declaration of Union, 14th Sept., 1839. Area and Population.

The Minute-book contains very few, and brief entries of the proceedings of the Board, and does not afford much satisfactory information as to their proceedings.

It does not appear that there was any valuation in existence available for the purpose of estimating the net annual value of the hereditaments in the Union liable to be rated under the Poor Law Act, and at a meeting of the Board of Guardians held on the 13th day of December, 1839, it was resolved that Mr. Edward Gaffney should be appointed to value the Union for the purpose.

No sufficient valuation.

Appointment of Mr. Gaffney as Valuator, December, 1839.

Mr. Gaffney is not a professional valuator, but he has been employed for the last 12 years as under agent on extensive estates, and during that time he has had experience in valuing land.

Qualification of Valuator.

He was supplied with the ordnance maps, and he also Obtained the tithe applotment in the different parishes in the Union, which he used for the purpose of ascertaining the contents of tenements.

Furnished with Ordnance maps and tithe applotment.

He states that he visited every individual holding in the Union, ascertained the contents of it, sometimes by actual admeasurement, and valued it as carefully and with as much exactness as if he had been valuing for a landlord with a view to letting.

Visited every tenement.

The principle which he adopted was this;—"On a farm of average quality he calculated the amount of produce which the land was likely to yield, estimated the value of that by a fixed scale of prices, and deducting the amount of the cost of seed, the cost of labour and taxes, and a small allowance for repairs, arrived at the net produce; one half of which he allowed to the tenant as a fair remuneration, and the other half to the landlord as a reasonable rent; this rent he adopted as a standard of value, and valued all lands through the Union by it, according to their quality. (See APPENDIX.)

Principle of valuation. Calculated the amount of produce and value thereof by a fixed scale of prices. Allowed one-half of net produce to landlord as a reasonable rent.

The competition for land in the Union is stated to be so great, that its price is raised thereby considerably above what any solvent tenant or prudent man, who looked to maintain his family comfortably, or pay his rent punctually, out of the produce of the land, would undertake to give.

Great competition for land.

The highest rent then, which could be obtained, he did not adopt as his standard of value, but took that rent which he considered to be a just and fair one between landlord and tenant, such as the landlord might reasonably expect, and such as the tenant might undertake to pay, with a due regard to his own interest.

Did not adopt the highest rent as the standard of value. A fair and reasonable one.

He valued large and small farms on the same scale, without any reference to the fact of their being let on lease, or merely held from year to year. He always made allowance for local advantages and disadvantages, taking into consideration proximity to markets, facility of procuring manure, &c. Where tenements lay at a distance from good roads he made an abatement in the value of three or four shillings an acre.

Large and small farms valued on the same scale. Local advantages are considered.

In the rural districts he valued houses and lands together, except in the case of gentlemen's residences, he then put a separate value on the house, garden, and offices.

Houses and lands valued together.

Some doubt seems to have existed as to whether timber should be valued, and if so, upon what principle. The Committee stated, that they had given much consideration to the subject, and were of opinion, that the most equitable mode of rating woods and plantations grown for profit, was to estimate the actual value of the trees as they stood, and consider one-twentieth as the net annual value.

Valuation of growing timber.

At the next meeting of the Valuation Committee, held on the 6th of May, 1840, they had a letter before them from Mr. Stanley, enclosing copies of a circular on valuation and rating; and as the instructions which it contained on the subject of the valuation of timber, differed from the resolutions which they had entered into at their preceding meeting, they resolved that a copy of the circular be given to the valuator for his guidance, and that his particular attention be directed to it. (See APPENDIX.)

New instructions given to Valuator with respect to the valuation of growing timber.

In consequence of this Mr. Gaffney did not place any value on growing timber.

The valuator stated, that he made a rule not to ask the occupiers what rent they paid, and he deviated from this only in one or two instances, when land was held in partnership.

Valuator did not inquire the rents.

In valuing houses in towns, the standard which he adopted was the general letting value.

Standard of value of houses.

The valuator, on the whole considers that on large estates the valuation is fully up to the rents, while the holdings of small proprietors and middlemen are valued 30 per cent. lower than the rents. The valuation of only eight Electoral Divisions has been submitted to the Valuation Committee.

On large estates fully up to the rents. On small estates for 30 per cent. under the rent.

The Union comprises portions of the poorest and most populous parts of Mayo, Roscommon and Galway, and the majority of the tenements are stated to be small; in those parts

Majority of holdings are small.

Castlerea.

In Galway and Mayo average size about six acres.
In Roscommon ten acres.
Prevailing tenure from year to year.
Landlords object to grant leases.

Notices.

Value of land has increased.

Valuation is fair and uniform.
13 per cent. below actual rent.

Great competition for land.

Amount of remuneration.

Names.

Mr. Corr and Mr. Young are of opinion that the Valuation is incorrect.
Revision necessary.

of the Union which are in Galway and Mayo; the average size of farms is stated to be six acres, and in Roscommon about 10. The valuator states that a very large portion of these holdings are under 5*l.* a-year rent, and very few of them on lease, and that tenancy from year to year is the prevailing tenure in the Union.

It was stated that there was a great indisposition now among landlords to grant leases, unless when they wished to create a political interest, and different reasons were assigned for this. Mr. Young stated that landlords do not now grant leases, from a desire to be able more effectually to check the system of subletting and subdivision which prevailed to a ruinous extent. (See Evidence, Appendix.) Mr. Irwin was of opinion that the motive which induces landlords not to grant leases varies in different parts, in some places the motive is political, in others the proprietors either from an objection to their estates being cut up into small holdings, or from an impression that the value of land is likely to rise, have a disinclination to make any other letting than from year to year. (See Evidence.)

The same gentleman stated that the value of land in the Union has considerably increased during the last 10 or 20 years, and that there is a general impression that it will rise still higher.

The gentleman alluded to is a member of the Valuation Committee, and he is of opinion that the valuation, as far as it has gone, is fair, uniform, and generally satisfactory, and founded on a correct and just principle, and about 13 per cent. below the actual rent paid.

He stated that the competition for land is very great, and he mentioned an instance of a tenant under notice to quit at May, getting in March 18*l.* for his good will, although the tenement only contained six acres.

As to the amount of produce which would be a fair remuneration to a tenant, he thinks that when the land is properly cultivated, one-third would be sufficient; but in that part of the country where from want of proper cultivation, it does not yield near so much as it would under a better mode of treatment, he is disposed to think that one-half would not be too much.

In addition to Mr. Irwin, I had also an opportunity of communicating with two other guardians, Mr. Corr and Mr. Young, who are the managers of very extensive estates in the Union, and are therefore conversant with the circumstances of the Union, and acquainted with the value of land in it.

These gentlemen, after having examined the Books and compared the actual letting value with the valuation there entered, gave it as their decided opinion that it is so incorrect, and so deficient in uniformity, that a thorough revision is absolutely necessary.

The Committee do not appear to have taken an active part in the valuation of the Union; they held only a few meetings, and a very few resolutions are the only records of their proceedings that appear on the minute-book.

In the Appendix to this Report will be found a list of three hundred and seventy-eight 10*l.* electors, with the contents and net annual value of their respective tenements, as entered in rate-book.

I have also given an Appendix, containing the rents and rating of occupiers, registered and unregistered.

Classification of £10 Electors, according to Amount of Valuation.

Total Number of £10 Electors, whose Rating was ascertained.	Number of the preceding, rated at Sums under £10.	Ditto under £9.	Ditto under £8.	Ditto under £7.	Ditto under £6.	Ditto under £5.
378	220	188	155	111	72	43

Number of £10 Electors in each Electoral Division, registered in 1832, and not re-registered.	No.
1. Loughlin	9
2. Castlerea	20
3. Billinlough	14
4. Kiltullagh	4
5. Bellanagare	3
6. Frenchpark	1
7. Artagh	6
8. Castleplunket	0
	57

Castlerea.

Electoral Divisions.	Area in Statute Measure.	Population in 1831.	Present £10 Constituency, whose rating was ascertained.
Loughlin	14,528	5,622	89
Castlerea	21,344	9,113	10
Ballinlough . . .	16,107	4,390	5
Kiltullagh	14,928	4,474	49
Bellanagare . . .	11,090	3,244	29
French-park . . .	13,974	6,622	69
Artagh	15,590	4,140	70
Castleplunket. . .	12,736	3,227	..
	120,297	40,832	321

THOMAS CATHER.

Inquiry held at Castlerea, on the 5th, 6th, 7th and 8th of April, 1841.

BELFAST.

SUPPLEMENTAL REPORT.

Belfast.

Since the date of the former inquiry into the valuation of this Union, a resolution of the Board of Guardians was passed on the 23rd February, 1841, to the effect that 10 per cent. throughout the Union should be allowed to all landlords undertaking the payment of the rate of properties, of the annual value of less than 5*l.*; and that in all cases where the net value was just 5*l.*, the clerk, with the assent of the parties, was to be at liberty to reduce the value to 4*l.* 19*s.* 6*d.*, to bring such properties under the operation of the 72d section of the Poor Law Act.

Resolution of Board to allow 10 per cent. to undertaking landlords.

Clerk, with consent of parties, to reduce valuation from 5*l.* to 4*l.* 19*s.* 6*d.*

In pursuance of that resolution, Mr. Chermside proposed, as lessor of 16 rated tenements, to undertake the payment of the rate. In order to enable Mr. Chermside to become the rate-payer of the entire of his rated tenements, the Board reduced the valuation of three of those tenements rated at 5*l.* to 4*l.* 19*s.* 6*d.* The alteration was made in the collector's book, but no alteration has as yet been made in the valuation books, as signed by the guardians. A similar arrangement was made in one case for Mr. M'Gee, and in seven cases for Messrs. Thompson; thus making in the whole 11 cases in which the reduction of 5*l.* rated tenements to 4*l.* 19*s.* 6*d.* has been made.

Reduction made in three cases for Mr. Chermside.

Similar reduction in one other case, and also in seven other cases.

Mr. Richey, the valuator of the town of Belfast, was assisted in his valuation by his two sons and his nephew, who are engaged with himself in the construction of several public works, and in engineering.

Valuator had assistants.

When his assistants were about to commence their valuation, he directed them to put upon houses of 5*l.* letting value, valuations below the letting value.

Instructions of valuator to his assistants.

He wished on a 5*l.* house to keep the rated value from 15*s.* to 1*l.* under the letting value. He directed his assistants to act on the same rule with respect to houses of 4*l.* letting value; and on 3*l.* houses to deduct even something more.

To rate 5*l.*, 4*l.*, 3*l.* houses under the letting value.

He laid down that rule of value because houses of 5*l.* letting value and under are not kept in as good repair as the more valuable houses, and the tenants pay the rent by the week.

His reasons for those directions.

He considered the tenants were paying more than the fair rent of such holdings, and that as the landlord was getting more than the fair rent he ought to be liable to a greater portion of the rate.

Where the houses were of 6*l.* value and upwards he kept under what he considered the letting value. If he thought a tenement would let for 10*l.*, he put it down in his valuation from 9*l.* to 9*l.* 10*s.* He wished to be a little under the real letting value rather than over it, and he therefore generally put down the value 1*l.* less than the real letting value of 10*l.* houses; but where he thought the house good value, he put down that without deducting anything.

The 6*l.* houses kept under the letting value.

On all houses over 10*l.* he kept nearer the letting value, but still under it.

Houses of 10*l.* kept near the letting value.

As the valuator seemed to have been guided in his valuation by the Police valuation of the town, for the year 1839, with which he had been furnished by the Board of Guardians, inquiries were made from Mr. Gilmer, the clerk to the Commissioners, as to the principle of the Police valuation. The Police Act for the town of Belfast is a local one, and under its provisions a power is given to Commissioners to levy a rate of 6*d.* in the pound on tenements of 5*l.* annual value, and not exceeding 20*l.*; of 1*s.* in the pound on tenements of the annual value of 20*l.* and not exceeding 80*l.*, and of 1*s.* 6*d.* in the pound on all tenements above the value of 80*l.*, with a power of increasing the rate in the same ratio.

Inquiries for Clerk of Police Commissioners.

Amount of voting under Police Act.

No houses under 5*l.* annual value are rated under this Act.

5*l.* houses not valued under Police Act.

The valuators must be four householders who are sworn to value impartially.

Qualification of Valuators.

The Act does not specifically point out the basis on which the valuation is to be made; but the Commissioner's instructions to the valuators are to put on the fair annual value which in their judgment a landlord would let the house for to a yearly tenant.

Instructions to Valuators as to valuation under the Police Act.

Mr. Gilmer states that the valuations are below the rents actually obtained for the tenements, that for the houses which are rated under the Police Act, at from 5*l.* to 7*l.*, the rent paid is in general from 1*l.* to 1*l.* 10*s.* more than the rate; that 7*l.* and 8*l.* houses, bring a rent of about 10*l.*; that in all houses the valuation on the old houses is lower in proportion to the rent paid than on the new houses by at least 10*l.* per cent.; that on houses rated from 10*l.* to 15*l.* the rate is 2*l.* to 3*l.* under the rent they pay; that houses rated from 15*l.* to 20*l.*, and from 20*l.* to 30*l.* are near the rents paid; but that over 30*l.* it is not possible to give any definite estimate.

The valuator under the Poor Law Act, Mr. Richey, having, during the progress of this valuation, in many instances noted down the rents payable by the occupiers as stated by them to him, a comparison has been made of the relative value of the rents, the Poor Law, and Griffith's valuations, of a number of houses in the streets in the following table:—

Proportions of rents and ratings under Police Act.

Valuator made notes of rents.

Comparison of same with valuation.

Belfast.

Comparison of same with Valuation.

Street.	Number of Houses in which Rent ascertained.	Rent.	Griffith's Gross Valuation.	Police Valuation.	Poor Law Valuation.
		£. s.	£. s.	£. s.	£. s.
North-street . . .	20	333 10	353 14	322 0	341 0
Donegal-street . .	20	1,298 0	1,289 10	1,098 0	1,153 0
Rosemary-street . .	20	685 0	523 10	550 0	602 0
Michael-street . .	20	186 0	..*	188 0	178 0
Chichester-lane . .	20	190 0	..	138 0	139 0
King-street . . .	20	413 2	401 0	413 0	404 0
Sandy-row . . .	10	30 0	..	..*	20 0
Ditto	10	39 0	..	..	30 0
Ditto	10	40 0	..	..	35 0
Ditto	10	50 0	..	..	42 10
Ditto	10	52 0	..	..	45 0
Henrietta-street . .	20	198 0	174 0	184 0	181 0
Chichester-street . .	10	581 0	542 0	461 0	451 0
Great Edward-street.	10	220 0	210 0	194 0	192 0
		4,307 2		£3,548	3,813 10

* The tenements in blank are omitted from their valuations being under the value of £5.

Result of that comparison.

The result of that comparison appears to be, that the rental of 210 houses is 4307*l.* 2*s.*, the rating value of which is 3813*l.* 13*s.*, or about 12*l.* per cent. less than the rental. That on

10 houses, the average rent of each of which is	£3	0	0	The average rate of each is	£2	0
10	ditto	ditto	3	19	9	Ditto	ditto	3	0
10	ditto	ditto	4	0	0	Ditto	ditto	3	10
10	ditto	ditto	5	0	0	Ditto	ditto	4	5
10	ditto	ditto	5	4	0	Ditto	ditto	4	10
20	ditto	ditto	9	6	2	Ditto	ditto	8	18
20	ditto	ditto	9	10	9	Ditto	ditto	6	19
20	ditto	ditto	9	18	0	Ditto	ditto	9	1
20	ditto	ditto	16	13	6	Ditto	ditto	17	1
10	ditto	ditto	22	0	0	Ditto	ditto	19	4
20	ditto	ditto	34	5	0	Ditto	ditto	32	0
10	ditto	ditto	58	2	0	Ditto	ditto	45	2
20	ditto	ditto	64	9	6	Ditto	ditto	57	13

Comparison of Police and Poor Rate valuation.

The Police valuation appears to approach closely to the Poor Rate valuation. The amount of the Police valuation in the prefixed table being 3548*l.*; and the Poor Law valuation of the same houses, 3541*l.*

The different boundaries which exist for the purposes of the Poor Law, of the Police Act, and the Parliamentary franchise, render it difficult, if not impossible, to ascertain with accuracy the exact amount of population and of rating.

Population of Borough.

The population within the Parliamentary borough of Belfast may be estimated at 70,000.

Net Annual Value.

The total amount of the net annual value of the town district, valued by Mr. Richey, appears to be 157,647*l.* 15*s.*; but that comprises certain tenements lying outside the Parliamentary Boundary of Borough, estimated at about 1,000*l.* net annual value. So that the total net annual value of the Borough, within the Parliamentary Boundary, seems to be 156,647*l.*

Number of Electors on Clerk of the Peace's list.

The Parliamentary Constituency consists exclusively of 10*l.* Householders. On reference to the published lists of the Clerk of the Peace, the number of Electors now registered would appear to be 4,087, (exclusive of those registered in 1832, and in January, 1833, whose right to vote has now expired), but the number appearing on the list greatly exceeds the actual number of the constituency.

Actual constituency.

It seems certain that, owing principally to the frequent changes which take place in the occupancy of houses of small value in this Borough, the available constituency does not amount to so many as 2,000, not one half of the apparent number.

Cause of decrease of constituency.

Many persons have been registered more than once in right of the same premises, and in many cases it was stated, that the same individuals appeared registered several times successively, at different periods, on removal to different premises; while the names of both classes are still necessarily retained on the lists, in right of former registries, until the period of eight years shall have expired from their dates.

It was impossible, without much local information, to make an actual comparison of the premises in respect of which Electors were registered, with the Poor Law Valuation; but a statement supplied to me by Mr. Alexander M'Briar, who has been for some years engaged in attending to the Registry of Belfast, seems to contain a very elaborate and careful analysis of the constituency, and comparison of it with the Poor Law Valuation.

The result of this statement is, that upon the first of March, 1841, the entire available constituency of Belfast amounted to no more than 1,833. In the Appendix will be found tabular summaries of the comparison made by Mr. M'Briar.

HENRY O'HARA.

Inquiry held at Belfast, 12th and 13th April, 1841.

NOTE.—The details of this statement rest entirely upon the authority of Mr. M'Briar, but that gentleman has vouched its complete accuracy.

DUNMANWAY UNION.

REPORT.

Dunmanway.

REPORT.

Population and area of Union.

THE Union of Dunmanway, which comprises parts of the baronies of West Muskerry, of the east division of East Carberry, of the west division of East Carberry, and of Ibane and Barryroe, in the county of Cork, extends over an area of 89,802 statute acres, and contains a population of 30,138, according to the Census of 1831.

Number of Electoral Divisions and Guardians.

The Union, which was declared on the 18th of December, 1839, consists of seven Electoral Divisions. There are 5 *ex-officio* and 15 elected Guardians.

New valuation resolved on. Advertisement for valuators. Appointment of three valuators.

At a meeting of the Guardians, held on the 13th of February, 1840, it being, in the opinion of the Board, requisite that there should be a new valuation of all the rateable property within the Union, and an advertisement having been published in the Cork papers, inviting competent persons to effect such valuation, it was resolved that the tender of Messrs. William Gillman, John Welply, and William Pattison, to effect the valuation at 240*l.* should be accepted; it being understood that in all cases the three valuators would inspect and value all the rateable property conjointly, so as to insure relative value throughout the whole Union, and would complete their valuation by the 1st of January, 1841.—(See Extracts from Minute-b, APPENDIX.)

Qualification of valuators.

None of the three were professional valuators, but farmers residing within the Union. Mr. Welply had been employed, about 16 years ago, in making a valuation of the west division of East Carberry, for the purpose of equalizing the County Cess.

Documents furnished to them.

The valuators were furnished with the Tithe Composition-books, and with the County Cess Applotment for the parishes of Fanlobus, Drinagh, Inchigeela, and Kilmichael. They also obtained maps from several landlords of their estates situate within the Union.

Use made of them.

They used the Tithe Composition and County Cess Applotment for the purpose of ascertaining the areas of the different farms, but did not use either of them for the purpose of ascertaining the value, because the County Cess Applotment was much below the real value, having been calculated according to a low scale of the prices of farming produce, and the Tithe Composition was often too high, although the value of land in the Union had greatly improved since that valuation had been made. But they always used those documents to assist them in forming their opinion as to the true value.—(See Mr. Pattison's Evidence, APPENDIX.)

Mode in which valuators proceeded in ascertaining areas and rent.

The three valuators always valued together, and visited every tenement in the Union. The inquiries made by them on visiting each tenement were as to its extent, the names of the landlord and occupant, and the amount of the rent. The replies they obtained to all these inquiries, except the last, were in general satisfactory; but in some cases the tenants refused to state the amount of their rents, and when they did so, it was generally under what they paid, so that the valuators could not depend on it, and never took it down in their field-books.—(See Mr. Pattison's Evidence, APPENDIX.)

Standard of value adopted.

The standard of value which they adopted was not the utmost that could be got from a solvent tenant, but such a rent as they considered the tenant could afford to pay and live by. In calculating the value they did not take the present prices of produce, but the average of prices for the last four years, which brought it below the present prices. They did not make any allowance for any profit to be derived by the tenant from the occupation, but always allowed what would fairly support him and such members of his family as lived with him, and assisted in the cultivation of the farm.—(*Ibid.* APPENDIX.)

Application of standard to farms of different sizes.

In the mountain districts, which comprise upwards of one-third of the Union, the farms are generally from 50 to 300, and in the lowland districts, from 10 to 50 acres; but in applying their standard of value, the valuators made no distinction between farms of different sizes.

Valuation of houses in the country.

Houses and lands were separately valued, even when occupied together. The value of the house was estimated according to its appearance and state of repair; a slated house was valued considerably higher than a thatched-house of the same description.

In and adjoining towns.

The same system of valuation was adopted in the towns and villages as in the rural districts, except that the valuators took into consideration the higher letting value in towns.

Proceedings of Board for the purpose of correcting and revising valuation.

On the 2nd of May, 1840, a Valuation Committee, consisting of three Guardians, was appointed for the purpose of inspecting the books and proceedings of the valuators, and reporting same to the Guardians. And on the 10th of October following, the valuation having been completed, it was ordered by the Board that it should be open for inspection from the 21st of October till the 13th of November following. (See Extracts from Minute-book, APPENDIX.) About 60 objections were lodged against the valuation; and the Board of Guardians met, pursuant to notice, on the 25th and 28th of November, 1840, for the purpose of hearing such objections, when they dismissed about 20 of them as frivolous; about twenty were allowed; and there being a doubt as to the remaining 20, the valuators were directed to re-inspect the premises and to reconsider their valuation, which they accordingly did, and made some alterations which were satisfactory. The objections having been then all withdrawn, and the valuation completed, a rate was struck for the Union on the 27th of February last.

Rate-payers content with the valuation.

Mr. Pattison (who was the only one of the valuators examined, the others having been absent from Dunmanway at the time of holding the inquiry), stated, that the rate-payers were

generally content with the valuation; that there had been no objection against it from any landlord; and that no notices of appeal had been lodged.

Griffith's valuation not yet made in Union.

Griffith's valuation of this Union has not yet been made.

Relation of valuation to rent.

Mr. Pattison stated that the valuators had instituted a comparison between the value set by them upon each tenement, and the rent actually paid, when they were, from their own local knowledge, aware of the amount: the result of which was, that in a very few instances, and those principally where tenants held under old leases, the valuation was as high as the rent, but that by far the greatest proportion were below the rent, in some cases nearly one-third, when the lands were held under middle-men. (See Mr. Pattison's evidence, APPENDIX.) In consequence of the valuators not having, in any instance, entered them in their field-books, I was unable to ascertain the rents at which any estates in the Union are held, except those of a few electors on General Shuldham's, and the Cox family estates, which were kindly furnished to me by W. L. Shuldham, Esq., the agent for both; but as they are principally rents reserved on old lettings, they afford no criterion of the relation which rents bear to the valuation over the entire Union.

Rating and classification of tenements of 10*l.* electors at present on registry.

The number of 10*l.* electors in the Union, at present on the registry, is 80. The rating of 63 of these which has been ascertained, is as follows:—

2 are rated under 5*l.*		4 are rated under 8*l.*	
2 „ under 6*l.*		4 „ under 9*l.*	
3 „ under 7*l.*		4 „ under 10*l.*	
	59 at and above 10*l.*		

Of 10*l.* electors registered in 1832, and not re-registered.

The number of 10*l.* electors registered in 1832, and still resident in the Union, but not re-registered, appears to be 47. The rating of 33 of these has been ascertained as follows:—

2 are rated under 5*l.*		4 are rated under 8*l.*	
4 „ under 6*l.*		5 „ under 9*l.*	
4 „ under 7*l.*		4 „ under 10*l.*	
	28 at and above 10*l.*		

Proportion of leases and mode of tenure.

Mr. Pattison states, that the usual manner in which lands are let in this part of the country, by the owners in fee, is for three lives or 31 years; but that leases for 21 years, under middle-men, are now numerous.

T KENNEDY LOWRY.

Inquiry held at Dunmanway, 25th and 26th March, 1841.

LISTOWEL UNION.

REPORT.

Listowel.

REPORT.

Population and area of Union.

THE Union of Listowel, in the county of Kerry, which comprises the entire barony of Iraghticonnor, and also the barony of Clanmaurice, except the several townlands within the parish of Fennit, and the townland of Lissadigue, in the parish of Ballynahaglish, extends over an area of 190,229 statute acres, and contains a population of 65,198, according to the census of 1831. The towns of Listowel, Tarbert, and Ardfert, lie within the Union.

Population of Kerry.

The entire population of Kerry, according to the census of 1831, is 263, 126.

Number of Electoral Divisions and Guardians.

The Union was declared on the 31st of March, 1840: it consists of 21 electoral divisions. There are 36 Guardians, of whom 9 are ex-officio and 27 elected.

Proceedings of Board as to valuation.

New valuation resolved on.

At the first meeting of the Board of Guardians, held on the 6th of May, 1840, it was resolved, there being no existing valuation which could be made available and sufficient for the purpose of estimating the net annual value of the rateable property in the Union, a fresh valuation would be required, and that a competent person or persons should be appointed to value the whole of the rateable property throughout the Union, and to correct existing surveys where necessary. An advertisement was at the same time directed to be inserted in the Limerick, Cork, Kerry, and Dublin newspapers, for persons to undertake the duty. A committee, consisting of nine members of the Board of Guardians, was appointed for the purpose of assisting in the valuation, three to be a quorum; and it was resolved that the Guardian or Guardians of each electoral division should be added to the committee as consulting members, but not to vote.

Advertisement for valuators.

Valuation Committee appointed.

Mr.O'Brien appointed sole valuator of entire Union. His qualifications.

The advertisement for valuators having been accordingly published, Mr. Thomas O'Brien was, on the 3rd of June, 1840, appointed sole valuator of the entire Union. Mr. O'Brien was not a valuator by profession, but is an extensive farmer residing in the county of Tipperary. He had previously valued the Cashel Union, by the Board of which, as well as by Mr. Hawley, the Assistant Poor Law Commissioner, he had been strongly recommended.

Documents furnished to him. Use made of them.

Mr. O'Brien was furnished with a map of the Union, the tithe composition books, and the county-cess valuation. From the map, which was copied from a sketch map of the Ordnance Survey, he ascertained the exact area of each townland. The valuation in the tithe composition books was so inaccurate, that he did not use it except for the purpose of assisting him in ascertaining the areas of the different farms. And the county-cess valuation, though much above his valuation, in some instances 25 per cent., and occasionally even above the rent, he found in general very correct as to relative value.

Mode in which valuator proceeded in ascertaining areas and rent

His practice on going into a townland was to call a meeting of all the tenants, and to require them to furnish him with a statement of the quantity of land and the rents of their respective farms, which they always willingly gave him. They also showed him their leases and receipts for rent, which he was thus able to ascertain correctly, and always entered in his field-books, from which I have been able to ascertain the rent of every 10*l.* elector in the Union whose name appears on the rate-book. Mr. O'Brien states, that after obtaining this information, he visited each tenement separately.

Standard of value adopted.

The standard of value which he adopted was, as explained by himself, "not the rack-rent, nor the utmost that could be got from a solvent tenant, but a fair and reasonable rent, which he calculated on the average rents for the last 10 or 20 years paid by tenants able to meet their demands," and "in estimating what the tenement would let for to such a person he made an allowance for the profit usually derived in that part of the country from the occupation, which he estimated at one-third of the produce."

Application of standard to farms of different sizes.

Farms of from 20 to 30 acres are most prevalent in the Union; and, in applying this standard, Mr. O'Brien states that he found large farms were lower set than small ones, a farm of 100 acres being generally set 40 per cent. less than one of 10 acres, and that in valuing them he kept up the same proportions as they were let at.

Valuation of houses in the country.

Houses in the country, when occupied together with lands, and held under the same landlord, were not separately valued; but, even when separately valued, he merely estimated the value of the house according to the accommodation it afforded to the occupier.

In and adjoining towns.

In the valuation of houses and tenements in and adjoining towns, he estimated the local advantanges and the higher letting value than in rural districts.

Proceedings of Board for the purpose of correcting and revising valuation.

The Valuation Committee originally appointed by the Board never acted; but as soon as Mr. O'Brien finished the valuation of each electoral division, the book containing it was deposited by him with the Board of Guardians, who handed it over to the guardian or guardians for that particular division, in whose possession it remained for a month, for the inspection of the rate-payers, who had free access to it. At the expiration of the month it was returned to the valuator, with any remarks the Guardians deemed necessary, and he then having re-examined and corrected it, returned it to the Board. The books have since remained with the clerk of the Union, and have been open for inspection by the rate-payers since the 1st of March last, and are to continue so open till the 30th instant, after which a revision is to take place on the 3rd of April next.—(See Evidence of Valuator, APPENDIX.)

Valuation satisfactory

The valuator states, that both tenants and landlords are, in general, perfectly satisfied with

his valuation; and in this he is corroborated by the evidence of two of the Guardians examined, who state that the only well-founded complaints are as to comparative value.

to both tenants and landlords. Well-founded complaints only as to comparative value.

Griffith's valuation has not yet been made in this Union.

Griffith's valuation not yet made in Union.

Mr. O'Brien had instituted a comparison between the value set by him upon the several holdings and the rent actually paid. In almost every instance he found that his valuation differed very little from the rent obtained, even on recent lettings, from the occupying tenants, by the owners in fee, but that it was occasionally one-third, one-half, and in many instances even less than one-half of the rent obtained by middle-men from their undertenants.

Relation of valuation to rent.

The total number of 10*l.* electors at present on the registry, whose tenements are situate within the Union, is 259. I was enabled to ascertain the rating of 214 of them, which is as follows:—

Rating and classification of tenements of 10*l.* electors at present on registry.

20 are rated under 5*l.*		42 are rated under 8*l.*	
25	„ under 6*l.*	47	„ under 9*l.*
34	„ under 7*l.*	47	„ under 10*l.*
	167 at and above 10*l.*		

10*l.* electors registered in 1832 and not re-registered.

The total number of 10*l.* electors registered in 1832, who have not since re-registered, and whose tenements are within the Union, is 108. Of these I have been enabled to ascertain the rating of 70, which is as follows:—

9 are rated under 5*l.*		14 are rated under 8*l.*	
10	„ under 6*l.*	17	„ under 9*l.*
12	„ under 7*l.*	17	„ under 10*l.*
	53 at and above 10*l.*		

Proportion of leases, and mode of tenure.

On the Trinity College estate, in the barony of Iraghticonnor, and containing, according to Mr. Mahony's evidence, 28,000 plantation acres, the lease to the immediate tenant, Mr. Blacker, is only for 21 years, and the term granted by him to his sub-tenants is only 19 years, so that no 10*l.* electors can be registered from that estate. On the other estates in that barony the tenants generally hold under leases for 14 and 21 years. In the barony of Clanmaurice, the valuator states that the majority hold from year to year, but that a number hold under leases for two lives and 21 years.

T. KENNEDY LOWRY.

Inquiry held at Listowel, March 20th, 22nd, 23rd, and 24th, 1841.

Area, Net Annual Value, and Population, of each Electoral Division in the Union of Listowel, with Total Area, Net Annual Value, and Population.

No.	Electoral Divisions.	Area, Statute Measure.			Net Annual Value.			Value per Statute Acre.			Value per Irish Acre.			Population in 1831.
		A.	R.	P.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
1	Listowel	12,581	1	28	9,649	4	6	0	15	4	1	4	11	6,802
2	Gunsborough	12,800	0	16	5,920	0	0	0	9	11	0	16	1	3,105
3	Knockanure	8,958	3	14	3,630	1	0	0	8	1¼	0	13	2	1,741
4	Newtownsands	9,808	3	12	4,430	5	0	0	9	0½	0	14	8	2,978
5	Tarbert	8,493	2	0	6,013	8	6	0	14	1¾	1	3	0	4,371
6	Ballylongford	13,812	1	32	6,751	11	6	0	9	9¼	0	15	0	5,698
7	Lisselton	7,980	2	38	3,395	5	0	0	8	6	0	13	9¼	2,158
8	Killiheny	4,979	3	18	2,639	6	6	0	10	7	0	17	2	2,299
9	Kilconly	7,943	2	39	2,694	4	0	0	6	9½	0	11	0¼	1,660
10	Rattoo	6,900	1	0	4,601	4	0	0	13	4	1	1	8	2,943
11	Drumkerin	8,795	2	30	5,365	14	6	0	12	2½	0	19	11	4,974
12	Ballyheigue	8,233	1	17	3,286	18	0	0	8	0	0	13	0	3,766
13	Kilmoily	6,958	0	38	6,358	15	0	0	18	3⅓	1	9	9	4,057
14	Ardfert	5,036	0	31	3,617	14	0	0	14	4½	1	3	4½	3,075
15	Abbeydorney	5,836	2	20	4,513	4	0	0	15	5½	1	5	1½	2,986
16	Killaghan	3,819	0	10	2,403	17	8	0	12	7	1	0	5	1,076
17	Kiltoomey	8,436	2	8	6,489	0	2	0	15	4½	1	5	0	3,573
18	Kilflynn	6,657	3	18	1,684	9	6	0	5	0¾	0	8	1¼	1,072
19	Kilfeighney	10,378	1	6	3,359	12	0	0	6	5¾	0	10	6	1,901
20	Kilshinane	15,343	0	20	3,111	1	0	0	4	0¾	0	6	7	1,735
21	Duagh	16,480	2	1	5,092	11	0	0	6	2¼	0	10	1	3,228
		190,229	0	36	95,001	6	10							65,198

RATHDOWN UNION.

REPORT.

Extent and Population.

THE Union of Rathdown is divided into 12 electoral divisions, of which seven lie in the county of Dublin, two in the county of Wicklow, and two partly in Dublin, and partly in Wicklow; its area is 61,752 acres, and its population 39,933.

The towns and villages of Kingstown, Bray, Killiney, Blackrock, Booterstown, and a great many other villages, lie within the Union.

The Union was declared on the 8th of August, 1839; the first election of Guardians took place on the 5th of September: the number of Guardians is 24, and of *ex officio* 8.

On the 16th of September, 1839, a committee was appointed to inquire into existing valuations.

Existing Surveys.

On the 30th of December, the committee, having reported that there was no valuation of the Union that could be made available, except a local valuation of Kingstown, a new valuation was resolved upon.

On the 23rd of October, Mr. G. Taylor was appointed to value the Union: the remuneration agreed on was 220*l*. Mr. Taylor is a surveyor and civil engineer by profession: he states that he has valued about 200,000 acres in different parts of Ireland, for private and public purposes.

Documents used by Valuator.

The documents which Mr. Taylor procured, to aid him in the valuation of the Union, were copies of the Tithe Composition and of County Cess; but he never had an opportunity of seeing the local valuation of Kingstown, although the Board had, by their advertisement for valuators, undertaken that it should be obtained.

Griffith's valuation was not made in the Union.

The valuator obtained the Ordnance Maps of the county of Dublin, but not those of the county of Wicklow.

He got maps from many of the landlords, but not their rentals; he says that he did not apply for them, as he did not wish it should be supposed that he would rely on the rent.

He was the sole responsible valuator, but he employed assistants, with the concurrence of the Board: the assistants were chiefly made use of in ascertaining the areas; this, he says, was the most laborious and tedious operation: there was an indisposition to give the areas accurately; the occupiers were disposed to under-rate the value of their tenements, and the number of acres held by them: "many of them," Mr. Taylor says, "afterwards explained why they wished to have a low valuation: the motives were these—they said it would be the basis on which all future taxation would be levied; and, secondly, it would affect the minds of landlords when re-letting."

The property in the Union is of a very varied character; a portion is agricultural, and much of it is wild and mountainous, but a great part of it is occupied by residences and that class of tenements called by the valuators "villa property," the value of which does not depend altogether on the produce of the land, but upon the circumstance of being occupied by, or attached to, private residences.

Mr. Taylor described to us his mode of valuing villa property. He states that "he thinks that the rents which people will give for villa property is no test of value; never valued them at that at all; valued villa property according to the sum expended, allowing the proprietor an interest of 10 per cent. for his capital laid out on the house, and valued the land about it according to the acreable scale of value which he had adopted in that locality."—(See Mr. Taylor's Evidence, APPENDIX).

Mr. Taylor thinks that the effect of locality, as regards contiguity to Dublin, extends all over the Union, and affects the value of all classes of property, even that of the mountain farms.

Mr. Quinn, Guardian for the electoral division of Bray, states that he has let 40 acres near Bray, for ever, at 10*l*. an acre, 10 acres of which are rated at 4*l*. an acre, and 30 acres at 6*l*. an acre. He himself took a portion of it at 4*l*. an acre, about 10 years ago, and he was bound by his lease to lay out money on it. He mentions other instances of land near Bray, where the valuation bears about the same proportion to the rent.

The valuation is also below rents paid for purely agricultural purposes. Mr. Mackay, the clerk of the Union, states that he knows glebe land about a mile from Bray set for 5*l*. 10*s*., and valued at 4*l*. He thinks that the valuation generally is much below what he himself would give for land.

Mr. Taylor states that "there is a great part of the mountain valued at 3*d*. an acre. There is one lot of 700 and odd acres valued at 15*l*. That is in Glancullen, that is outside all boundaries. No land is known here by quantity in letting, except arable. A man who has six acres of arable on the skirts of the mountain round his cabin, will have 20 or 30 acres of the mountain enclosed to his own use. He employs these 20 or 30 acres in grazing cattle. They are a very comfortable snug class of farmers, and get considerable sums for their good-will. Has seen 200*l*. given for the good-will of a stripe of a mountain farm. There are not more than 20 acres arable or green land, and about 60 acres of mountain; thinks the rent was about 30*l*. Would value that at about 45*l*. a-year."

Rathdown.

REPORT.

Mr. Taylor says that in consequence of the great competition for land, the smaller the holdings the higher the rack-rent; but that in valuing the Union he adopted the same acreable value for all holdings, whether large or small. He states that, comparing the valuation with the rack-rent of holdings under five acres, there is a much greater difference between them than between the valuations and rent of large holdings; that the rack-rent of a small holding would be about half as much more than the valuation, and that in smaller holdings the rent may be double the valuation.

Upon the whole, he considers that the valuation is not a full valuation, nor anything like a full valuation, according to the rents to be obtained from tenants, who will pay the rent and continue to pay it. "More," he says, "can be got out of it, and thinks that it is at least 20 per cent. under what is so got; is safe at that; is satisfied that there is a vast difference between the 164,500*l.*, at which the Union is valued, and that which is actually got out of it; is sure that 200,000*l.*, at least, is got out of it. Knows that there are exorbitant rents paid, far beyond what could be put on it attending to a fair valuation between man and man."

Tendency to a low Valuation.

Mr, Taylor considers that his valuation is a shade under the fair rent at which it ought to be let to a tenant for agricultural purposes by a good landlord. "He never heard of any Union valued up to the letting value; thinks that if the Legislature insisted on the Guardians and valuators valuing the land according to the utmost rent that people could be got to pay for it, would create great dissatisfaction. There would be a constant tendency to evade setting down the maximum. There would be that tendency on the part of the valuator, the Guardians, and the people."—(APPENDIX, Evidence.)

"There is a feeling amongst the valuators employed under the Poor Law that it is more convenient to make a low valuation, and that everything goes smoother."

"A low valuation is easier made, because, even if not relatively fair, there are fewer objections. Some of the valuations in Ireland are made on the principle of little more than half the rent. Such a valuation is rarely objected to. Thinks that such a valuation has a tendency to be less relative than any other, because men will not dispute about the difference when both are under the mark."—(*Ibid.*)

Test of Value, the reasonable rent, and not the rack-rent.

We had an opportunity at a meeting of the Board of Guardians, of hearing the opinion of the Board respecting the valuation. The Board, through their chairman, Sir Geo. Hodson, gave its opinion that the valuation was satisfactory to all classes, landlords, tenants, and the public; and that the test of value which had been adopted was the reasonable rent and not the rack-rent, and they referred to the valuator for details.—(APPENDIX, Answers of Board.)

The following was the mode of revision adopted by the Board:—

The entire Union was divided into districts, each containing several electoral divisions; and as the valuation of each district was completed, it was submitted, in pursuance of a resolution of the Board to that effect, to a valuation committee, consisting of the elected Guardians of that district, and the *ex-officio* Guardians residing in the district.

The Guardians were generally disposed to lower the valuation rather than to raise it. The valuator frequently acceded to the suggestions of the Guardians. Sometimes he declined to lower the value which he had originally set on the tenements.

Mr. Mackay states that leases for agricultural purposes are generally for 21 or 31 years, or three lives concurrent; and he thinks that when leases expire they are generally renewed.

In the Appendix will be found a list of 256 ten-pound electors, being the whole number now entitled to vote whose tenements are situate within the Union, with the sums at which they are rated.

Forty-three 10*l.* electors, registered since 1832, are no longer in occupation, some of them being dead and others having sold their interests.

The following TABLES exhibit CLASSIFICATIONS of the £10 ELECTORS according to the SUMS at which they are rated, and the extent of their HOLDINGS.

Total Number now entitled to vote.	Number of £10 Electors now entitled to vote, rated at Sums									
	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £15.	£15 and under £20	£20 and under £30	£30 and upwards.
256	3	4	5	7	12	9	39	20	41	116

Number of the preceding rated at Sums.					
Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
40	31	19	12	7	3

ACREABLE EXTENT of HOLDINGS of £10 ELECTORS.

Total Number.	Number of £10 Electors now entitled to vote, holding									
	Under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres nd un der 75.	75 Acres and under 100.	100 Acres and upwards.	Acreage not ascertained.
256	158	18	5	7	12	17	13	4	20	2

The total amount of the acreage of the tenements of the 256 ten pound electors in the Union at present entitled to vote is 5303 acres, 16 perches; and the amount of their rating is 9919*l.* 16*s.* 2*d.*; thus giving an average of 20 acres 2 roods 24 perches for each 10*l.* elector, and an average valuation of 1*l.* 17*s.* 4*d.* per acre.

NUMBER of ELECTORS in each DIVISION, with the AREA in Statute Acres, and the NUMBER of the POPULATION in 1831.

Names of Electoral Divisions.	Area.	Population.	Valuation in Rate-Book.	Number of £10 Electors Registered, and now entitled to Vote.	Proportion of Electors to Population.
			£.		
Kingstown . . .	1,797	6,571	34,932	89	One in 774
Stillorgan . . .	3,282	2,799	18,007	13	One in 215
Bray	5,640	5,710	17,952	19	One in 300
Killiney	4,766	3,713	14,418	16	One in 232
Rathmichael . . .	2,744	1,296	6,045	5	One in 259
Glencullen . . .	7,321	2,282	7,680	19	One in 120
Dundrum	4,533	4,020	21,150	11	One in 365
Blackrock	899	6,136	21,251	31	One in 197
Powerscourt . . .	21,060	4,002	8,776	25	One in 160
Delgany	968	3,404	14,262	28	One in 121
	61,752	39,933	£164,473	256	One in 155

This Union is a peculiar one, from the extremely high rents which are paid, 8*l.* and 10*l.* an acre not being uncommon. The valuation has been made with great care; and although it approaches more nearly to the rent than in many other Unions, there is no dissatisfaction expressed.

CHARLES HAIG.
CHARLES KELLY.

Inquiry held at Bray, 15th, 16th, and 17th March, 1841.

DUNDALK UNION.

REPORT.

Dundalk.

REPORT.

The Union of Dundalk, in the counties of Louth, Armagh, and Monaghan, extends over 104,372 statute acres, and comprises, according to the census of 1831, a population of 63,911.

It is divided into 19 electoral divisions, 17 in Louth, 1 in Armagh, and 1 in Monaghan. The Board of Guardians is composed of 30 elected Guardians and 10 *ex-officio*.

Appointment of a Committee to inquire and report relative to Valuation and rating.

On the 22nd July, 1839, at a meeting of the Board, which was composed of 13 Guardians, a committee of 10 Guardians was appointed to report to the Board, at their next meeting, the bese mode of proceeding, in order to obtain a correct valuation of the rateable property in the Union. On the 5th of August the committee made their report, stating, that the government survey, (Griffith's) as a general survey, was sufficient, but that there was not any valuation of the Union on which a rate could be founded; it was, therefore, necessary, in the first instance, that one or more fit and competent persons should be appointed as valuators. The Board, having adopted the report of the committee, advertised for valuators; and on the 26th of August, 1839, eight tenders for valuing the Union were laid before the Board, who directed that the the further consideration of the question should be postponed for a fortnight. In the mean time, Mr. M'Cann, an elected Guardian, retired from the Board, and having offered himself for the office, was unanimously elected the valuator of the rural districts. At the same meeting, Mr. Casey was appointed valuator of the town of Dundalk.

Election of Valuator of rural districts.

Election of Valuator of the town.

Intention of the Board that Mr. Griffith's be adopted as the basis.

It seems, from the evidence of Mr. Barret, and from the resolutions of the committee, that the Board intended that Mr. Griffith's valuation should be (except when it related to bogs,) the basis for making the Poor Law valuation. Mr. M'Cann, however, considered, that by adhering to Mr. Griffith's valuation, the benefit of his evidence, in the case of appeals, would be lost. This circumstance, he states, induced the Board to allow him to value the Union according to his own judgment, although the Guardians wished that he should beguided by Griffith's valuation; and for this purpose furnished him with the Ordnance Maps and Mr. Griffith's valuation. No committee was appointed to inspect the valuation while it proceeded, and the Board thought that they should not interfere with it during its progress. In framing his valuation, Mr. M'Cann states that he took every pains to inform himself of the quality of the land; he visited each tenement, tested his own opinions by Mr. Griffith's valuation, and after he had thus formed a rough valuation, he fixed on a place in each electoral division, where his valuation was read to a meeting of the rate-payers and discussed: if any objection were made, he reviewed the premises. In this manner he proceeded valuing the Union: his valuation appears to be satisfactory to the public, and the mode he adopted was sanctioned by the Board.

Reasons for not adhering to it.

No Committee of Valuation.

Mode of proceeding with the Valuation.

Valuation submitted to the Rate-payers.

Sanctioned by the Board.

Valuator's evidence.

Standard of value.

Mr. M'Cann states, that he formed his estimate of the value of land from the appearance of the soil, and situation of the property: from this he judged of what a solvent tenant could pay. When he commenced, he formed his standard of value by considering what portion of ground a man, with the assistance of a family, could cultivate, he fixed this at from 10 to 15 Irish acres: he supposed that the cultivation of this farm engaged the family the whole year, and the value he placed upon a farm of this description was the amount of rent which would allow the tenant to live out of the produce of the soil, as a person in his situation, in his opinion, should live: such a tenant he considers should be able to kill a pig or two every year for his own use, and have plenty of potatoes, milk, and other necessaries. Having ascertained the value of a particular farm in this way, in one district, he valued the rest of the Union on the same scale, by comparing other land with this farm. From a comparison made between the rents (as ascertained by the valuator), and the valuation of the entire Union, it appears that the valuation averages about two-thirds of the rent.

Valuation averages two-thirds of the rent.

It seems from Mr. M'Cann's evidence, that in some instances of small holdings, where the rent could not be paid from the produce of the land, and the occupiers resort to "jobbing" and other means of industry; and in some cases, when they have no employment, live half the year on dry potatoes: some pay their rent from their earnings in England during the summer, and others beg half the year.

Committee directed by the Board to examine the Valuation.

Nothing done by them.

The Valuator directed to furnish a statement

When Mr. M'Cann reported that the valuation of the Union was completed, the Board directed the clerk to summon the committee, and also the guardians of the division, to inspect the valuation which was to be submitted to them for examination. Nothing seems to have been done by this committee; and on the 20th of July, 1840, the Board directed that Mr. M'Cann should furnish them with a comparative statement of his and Mr. Griffith's valuation.

It seems that the Board were ignorant how to act, and a letter was written to them by the Assistant-Commissioner, on the 31st of August, 1840, directing them to form a committee, and giving these instructions relative to valuation:—

of his Valuation compared with Mr. Griffith's.

Instructions of Assistant-Commissioner relative to Valuation.

"The committee will, of course, see, by the section 64th, that the valuation ought, as a whole, to be not less than the rent at which the property in the Union lets:—one property may be valued at more than the rent, and another may be valued at less than the rent; but as a whole, the valuation ought to be fully equal to the rent."

Extract from Minutes —31st August, 1840.

The Board, on the 31st of August, 1840, resolved that three guardians should form a committee for the town, and five for the rural districts; but no selection was made, and it appears that any of the guardians who chose to attend could act on the committee.

Appointment of new Committee.

Meetings of the Committee.

The valuation of the Union was discussed at 32 meetings of the committee; they directed the valuator to revise the valuation of some townlands, but whether those townlands were considered to be valued too high or too low does not appear from the minute-book.

Their remarks on the valuation.

Valuation of town parks too low.

They proceeded in the same manner with all the divisions of the Union, with the exception of Dundalk, the valuation of which, they considered, was founded in error. Mr. M'Cann states that he originally valued the town parks on an average at only 3*l.* 10*s.* per acre.

Valuation altered.

Landlord's agent dissatisfied.

The proprietor's agent stated that this valuation was too low, as the fields in the vicinity of the town let at from 6*l.* to 7*l.* per acre. The Assistant-Commissioner was referred to, and according to his directions the valuation was altered to 6*l.* per acre. The same agent now complains that the valuation is too high.

Valuation disapproved of by the Committee.

Griffith's recommended.

At the next meeting of the committee, on the 8th March, 1841, a report was drawn up and signed by nine members, disapproving of the valuation of the entire Union, on the grounds that it differed from Mr. Griffith's valuation, and also that the valuation of lands of the same quality was not uniform. The committee recommended that the Board should adopt Griffith's valuation as a basis, adding from 15 to 25 per cent. generally, and more in localities where Mr. Griffith's valuation is greatly under the letting value.

The latter recommendation refers to his valuation of bog-land, which in this part of the country lets for 8*l.* per acre, and are valued by Mr. Griffith at about 1*s.* per acre.

Mr. Barrett's evidence.

From Mr. Barrett's evidence it would appear that the committee were dissatisfied with the valuation of almost every electoral division, but they postponed giving any definite opinion until the whole was investigated by them. Having then found that it would be impossible to correct the present one, they recommended the Board to adopt Mr. Griffith's, which had been examined and found to be accurate.

Standard of value in the proposed valuation.

More liberal than Mr. M'Cann's.

It was stated that Mr. Griffith's valuation, increased by from 15 to 20 per cent., would be much under the rack-rent, and would give a tenant, holding about 20 acres Irish, such an interest in the land as would enable him and his family to eat meat twice a-week, to have plenty of other necessaries, and to enable him to lay by some money.

Town Valuation.

Mr. Barrett states, that a valuation which would effect these objects is the one the committee would wish to adopt.

Description of Property.

Mr. Casey, the town valuator, is a builder, and appeared to he well conversant with the rents obtained for the property in the borough of Dundalk; which consists almost exclusively of houses.

Documents furnished by the Board.

He was furnished by the Board with Mr. Griffith's valuation, but states that from his intimate acquaintance with the value of houses in the borough, he did not require to make use of it.

Poor Law Valuation agrees with Griffith's.

He compared his valuation with Mr. Griffith's and they agree; this he attributes to the depreciation in the value of houses since the latter was made.

Mr. Casey also Valued for Lighting and Paving.

Mr. Casey had been also previously employed in valuing the town for the purposes of lighting and paving.

Poor Law Valuation lower.

In valuing for the Poor Law he took the reasonable letting value as the standard; this made the valuation lower than that for paving and lighting.

Mr. Casey stated that he formed his judgment of the value from his knowledge of the rent paid for almost every house in the town, and also from inspection. House property, he stated, is deteriorating so much every day, that at present he thinks the houses would not let for more than he valued them. In Mr. M'Allister's opinion, the valuation is still about 10 per cent. under the letting value. The valuator stated that he allowed 20 per cent. between the gross and net valuation of all sort of houses, for although good houses would require less outlay to keep them in the state in which they are when valued than inferior ones, still no persons think of laying out their money in that way.

Difference between gross and net.

Valuation approved of.

When the valuation was completed he submitted it to the Committee. They thought the valuation too high, he reduced it 10 per cent., and in this shape it was approved of by the Board, and has given general satisfaction.

Evidence of M'Allister.

The total number of 10*l.* electors whose tenements are situate within the part of this Union comprised in the county Louth, and whose separate rating could be ascertained is 114, and of these—

30	are valued under	10*l.*
25	„	9*l.*
23	„	8*l.*
20	„	7*l.*
18	„	6*l.*
18	„	5*l.*

This list, the date of registry is not given, contains all 10*l.* electors registered from 1832 to 1841 inclusive, so far as traced in rate-book.

Dundalk.

REPORT.

In the borough of Dundalk there are—

107	rated under	10*l.*
106	„	9*l.*
68	„	8*l.*
52	„	7*l.*
31	„	6*l.*
25	„	5*l.*

There were, it was stated, no means of ascertaining the rents, but that the scale adopted in the valuation for the Poor Law was 25 per cent. below the rent.

JOHN NOLAN.

Inquiry held at Dundalk 23rd and 24th March, 1841.

LOCAL REPORTS—SECOND SERIES.

NAAS UNION.

REPORT.

Naas.

Report.

The Union of Naas consists of twenty-three electoral divisions, of which twenty lie in the county of Kildare, one in the county of Dublin, and two in the county of Wicklow. It contains a population of 51,719, and an area of 199,201 statute acres.*

Extent and population.

The Union was declared on the 12th of February, 1839. The number of elected Guardians is 30, and of *ex officio* guardians 10.

At the second meeting of the Board, on the 26th of April, 1839, the Guardians unanimously resolved to request the Poor Law Commissioners to take upon themselves the appointment of a valuator.

Resolution to request the Poor Law Commissioners to take on themselves the appointment of a valuator.

At the next meeting, on the 9th of May there was a discussion respecting the best mode of obtaining a valuation, but the Board came to no resolution upon that question.

Upon the 3rd of July it was agreed that the Guardians residing in the respective divisions should endeavour to procure from the several landlords and occupiers lists of the tenements, with the names of the occupiers and contents of each tenement.

Upon the 23rd of July the resolution of the 26th of April was rescinded, and the Board resolved to retain the power of appointing a valuator.

The former resolution respecting the appointment of a valuator rescinded.

Upon the 3rd of September Mr. Vaughan was appointed valuator. The remuneration agreed on with him was 2*l.* 2*s.* 6*d.* per thousand acres. Mr. Vaughan is by profession a civil engineer, and has been extensively engaged in valuing for private individuals. At the period of his appointment to value the Union of Naas, he was already engaged in the valuation of the rural districts of North and South Dublin.

The only documents furnished to him were the Ordnance sheets, the county cess applotments, and the lists of tenants obtained by the Guardians. He states that he did not make any use of the county cess applotments, or of the lists of tenements. He found that the boundaries and contents of the town lands in the Ordnance maps differed from those stated in the lists. He adopted the Ordnance maps in preference.

Documents.

He employed six assistants for the purpose of marking the boundaries and areas of the tenements on the Ordnance sheets. They had assisted him in the same way in his valuation of the North and South Dublin Unions. These assistants marked the boundaries of the tenements in a district of the Union extending over an area of 65,000 acres.

Assistants.

Mr. Vaughan states that there was great unwillingness on the part of the occupiers to show the true boundaries; they imagined that there would be no revision, and that it was not their interest to give accurate information. The assistants, he admits, made many mistakes, but he considered that these mistakes would not vitally affect the valuation. He stated that the entire area comprised in each townland being marked on the Ordnance maps, he knew that these inaccuracies would be ultimately rectified.

Unwillingness of occupiers to show true boundaries.

With respect to that portion of the Union where the boundaries of the tenements had not been marked by the assistants, he adopted a different plan; he employed another assistant who both marked the boundaries and set a value on the tenements. That assistant was inexperienced in the valuation of land, but he had been taking care of a farm for Mr. Vaughan for about twelve months. Mr. Vaughan states that at first he and his assistant proceeded together, until he considered that the assistant was competent to value. They afterwards separated, and Mr. Vaughan checked the assistant's work by revaluing himself portions of the district valued by the assistant.

Upon the 23rd September the valuator was directed in the valuation of farms to include the house in the value of the land, and not to value each separately, but Mr. Vaughan considering that this direction was contrary to the Act of Parliament, refused to accede to it.

The following extracts from his evidence will show the principles he adopted in his valuation:—

"His valuation is not a rack-rent; a rack-rent is the highest penny that will be given by a solvent tenant—it is a rent which can be paid, but it is the highest rent that can be offered by any one intending to pay;" endeavoured to make his valuation as nearly as possible what a landlord ought to take from a tenant. Valued as if he had been employed by a landlord; thinks that the rent which a landlord ought to take is about one-fifth less than the rack-rent. Thus a farm which a landlord ought to let at 1*l.* an acre, would bring 25*s.* if put up to public competition. "The house was always valued separately, however small the value, and the value added to that of the lands." Put the same acreable value upon a large as upon a

Rack-rent not the test of value.

Definition of rack-rent.

Test of value.

One-fifth less than the rack-rent.

Farm houses.

* Report of the Poor Law Commissioners, 1840.

Naas.

REPORT.

small farm. If the rents paid for small farms were taken as a standard of value for large farms, the valuation of large farms would be far beyond the rent, perhaps a third more.

Large and small farms valued on the same scale.

" In estimating the effect of being near a town, thinks that at a distance of a mile the effect ceases ; when he came within a mile, raised the acreable value by 5*s.*, and then by 5*s.* more, and so on until he reached about double." There are some instances near Naas where town-fields are let at 8*l.* an acre, but in general they are let at 3*l.* 10*s.* or 4*l.* ; that is about his valuation. The valuation occupied nearly four months.

Neighbourhood of a town.

Revision.

The mode in which the revision was conducted was thus described by one of the Guardians who assisted at the revision.

" The Union was divided into four districts, each containing several Electoral Divisions. Local Committees were appointed, consisting of the elected and ex-officio Guardians residing in each district. These Committees met from day to day, and carefully examined and discussed the valuation of every tenement ; on these occasions, the Valuator or his assistant was always present."

" The valuation was found to be much too high and very unequal. More than one-third of the valuations in some divisions were altered. Nine-tenths of those alterations were to lower the value. In some instances, the valuation was lowered 20 and 25 per cent. In a few instances, the valuation was raised. Mr. Vaughan valued grass-farms considerably below their value ; his valuation of tillage-land was much too high. The majority of the farms in this part of the county vary from 50 to 100 acres. Farms of that size always let at their full value ;—thinks that Mr. Vaughan's original valuation was much higher than the letting value, knows many instances in his Electoral Division where the valuation was above the rents paid."

" Mr. Vaughan's valuation was 10*l.* per cent., and the revised valuation is 5*l.* per cent. above the rents paid on his own estate. In one instance, where the rent is 200*l.*, the original valuation was 250*l.*, and the revised valuation is 225*l.*" (APPENDIX, Evidence, Naas.)

The revision occupied about two months. A general Valuation Committee was then appointed to confer with the Valuator. Mr. Vaughan attended at the meeting of that Committee, and in some instances, he was willing to consent to the proposed alterations, in others he refused. In general, the Valuator proposed to " split the difference " which was found to exist between him and the Guardians. (APPENDIX, Evidence, Naas.)[1]

The revised valuation adopted and submitted to the inspection of the rate-payers.

At the next meeting of the Board, a Guardian moved, that the valuation as revised by the Local Committees should be adopted. An amendment was moved to the effect, that Mr. Vaughan's valuation, as reduced by him with a view to satisfy the Guardians, should be adopted. The amendment was rejected, and the original motion carried by a large majority of Guardians.

Second revision of valuation.

The valuation was then submitted to the inspection of the rate-payers for 21 days in the usual way.

A number of objections, amounting to 1200, were then sent in.

The Board subsequently resolved to meet from day to day for the purpose of considering the objections. In many instances, the objections proceeded from persons whose tenements had been already reduced by the Local Committees.

Objections chiefly where valuation above the rent.

It appears, that, in almost every instance, where there was an objection, the valuation was above the rent. If it was upon a recent letting, the rent was adopted as the value of the land, and something was added for the house. Out of the 1200 valuations to which objections were made, 969 were altered ; in scarcely any of these was the valuation raised. Mr. Vaughan's valuation of the entire Union amounted to £188,382 ; it was reduced upon the first revision to £180,933, and on the second to £169,364.

Mr. Vaughan admits that his valuation was a high one. Comparing his valuation of Naas Union with that of the Dublin rural districts, he says, " The adjoining portions of both Unions are valued exactly alike, but from the circumstance, that lands in the Naas Union let as he thinks 10*l.* per cent. below the letting value which prevails in other parts of Ireland, his valuation is 10*l.* per cent. nearer to the letting value than he intended it to be. The Duke of Leinster and the Marquis of Downshire never put up their lands to competition. Considers that this circumstance affects the letting value all through the Union, and when land is let on these estates at a certain price, farmers form from this their estimate of what similar land ought to let for upon other properties. Considers, that constituted as Boards of Guardians generally are, the majority being tenants, they have a direct interest in keeping down the valuations, and no valuation that comes up to the mark will ever be allowed to remain so.

" When a farmer is bidding for land, the house adds little in his estimation to the value of the farm, all the Guardians agreed that the acreable value which he set upon the land was fair. Considers, that if the value of the house were taken off, the valuation would in general be below the rents charged upon recent lettings. It would be about the rent charged upon the Duke of Leinster's estate."

Grass-farms.

" Farm-houses are not generally found upon grass-farms. The valuation of that class of farms was in general below the rent. They are often portions of desmesnes, are seldom let upon lease and are oftener in the market. Tenants are more easily found, and can be got from a distance, was aware that these high rents were paid, but considered them too high,—considered that they were let at rack rents." (See Mr. Vaughan's evidence, APPENDIX, Naas.)

In the Appendix will be found a list of tenements,—the rents of which were furnished by the Valuator.

The total area of those tenements is . . 19,488A. 1R. 31P.
The to tal amount of valuations is . . . £12,578. 1*s*. 4*d*.
And the total amount of rents . . . . £11,150. 1*s*. 5*d*.

It appears that the majority of the farms are held by lease, and that the landlords are generally disposed to give leases. (See Mr. Mansfield's Evidence.)

The total number of 10*l*. electors now appearing in the clerk of the peace's list whose tenements are situated within the Union, is 241, being one to every 214 persons. Of these, 207 were traced in the Rate Book as still in occupation of their holdings.

The total number of 10*l*. Electors registered in 1832, who have not renewed their registries is 190. Of these, 136 were traced.

The following Tables show the state of the 10*l*. franchise in this Union with reference to the valuatio.

£10 Electors now entitled to Vote whose Tenements are valued at Sums

Total No. whose valuation ascertained.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £15.	£15 and under £20.	£20 and under £30.	£30 and upwards.
207	11	4	2	4	7	3	25	12	18	121

£10 Electors now entitled to Vote whose Tenements are valued at Sums

Total whose Valuation is ascertained.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
207	31	28	21	17	15	11

£10 Electors now entitled to Vote holding

Total Number whose valuation is ascertained.	Under 5 acres.	5 acres and under 10 acres.	10 acres and under 15 acres.	15 acres and under 20 acres.	20 acres and under 30 acres.	30 acres and under 50 acres.	50 acres and under 75 acres.	75 acres and under 100 acres.	100 acres and upwards.
207	44	12	8	6	14	24	31	23	45

£10 Electors registered in 1832 not since re-registered, whose Tenements are valued at Sums

Total No. whose valuation could be ascertained.	Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £15.	£15 and under £20.	£20 and under £30.	£30 and upwards.
136	17	2	7	6	. .	2	10	11	17	64

£10 Electors registered in 1832 not since re-registered, whose Tenements are valued at Sums

Total Number.	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
136	34	32	32	26	19	17

£10 Electors registered in 1832 and not since re-registered, holding

Total number whose valuation could be ascertained.	Under 5 acres.	5 acres and under 10.	10 acres and under 15.	15 acres and under 20.	20 acres and under 30.	30 acres and under 50.	50 acres and under 75.	75 acres and under 100.	100 acres and upwards.
136	26	11	12	13	15	13	17	13	16

Naas.

REPORT.

The total area comprised in the tenements of the 207 10*l.* electors, at present entitled to vote, whose valuations were ascertained, is 12,133A. 2R. 29P., The amount of their valuations is 12,517*l.* 12*s.*, being an average of 58A. 2R. 18½P. for each tenement, at 1*l.* 0*s.* 7¼*d* per acre.

The total area comprised in the tenements of the 136 10*l.* Electors, registered in 1832, and not since re-registered, is 5,020A. 2R. 6P.; the amount of their valuations is 4,594A. 6R. 7P., being an average of 36A. 3R. 26½P. for each tenement, at 18*s.* 3¼*d.* per acre.

The following Table exhibits the Area and Population of each Electoral Division of the Union, and number of 10*l.* Electors who appear in the Clerk of the Peace's List in each.

	Names of Electoral Divisions.	Area.	Population.	Number of £10 Electors now entitled to vote.	Number of £10 Electors registered in 1832, and not since re-registered.
County Kildare .	Kill	10,542	2,141	12	12
,,	Bodenstown . . .	9,083	1,013	3	6
,,	Naas	8,814	6,116	19	26
,,	Rathmore . . .	7,756	1,493	7	20
,,	Killashee	6,695	1,469	11	5
,,	Carnalway . . .	4,559	1,394	5	5
,,	Gilltown	6,310	1,478	9	4
,,	Kilcullen	5,563	2,503	1	2
,,	Usk	4,685	1,755	1	4
,,	Clane	4,669	2,121	10	4
,,	Timahoe	14,050	2,141	15	18
,,	Downings . . .	7,144	2,687	7	7
,,	Carragh	5,950	1,407	8	8
,,	Kilmeague . . .	10,202	2,985	14	5
,,	Rathernan . . .	8,023	1,556	2	2
,,	Old Connell . . .	6,372	1,165	3	..
,,	Newbridge . . .	7,637	2,290	8	5
,,	Moorfield . . .	5,411	1,752	4	..
,,	Kildare	6,741	3,346	24	28
,,	Ballysux	7,213	1,859	15	12
County Dublin .	Ballymore Eustace .	7,954	2,876	29	12
County Wicklow.	Blessinton . . .	29,795	3,667	24	5
,,	Boystown . . .	14,033	2,505	..	..
		199,201	51,719	241	190

CHARLES HAIG.
CHARLES KELLY.

Inquiry held at Naas, the 5*th and* 6*th April,* 1840.
*Valuator examined, and Books inspected in Dublin.**

* The Valuation Books of the Union at the period of the inquiry were in the possession of the Valuator in Dublin, for the purpose of having fair Copies made pursuant to the orders of the Board.

DUNGARVAN UNION.

REPORT.

Dungarvan.

REPORT.

THE Union of Dungarvan, in the county of Waterford, extends over 160,805 statute acres, and contains, according to the census of 1831, a population of 57,634. The Union is divided into 15 Electoral Divisions, and was declared on the 28th March, 1839. The Board of Guardians consists of 30 elected, and 10 ex-officio Guardians.*

Extent of population of Union.

At the first meeting of the Board on the 16th May, 1839, a Committee of eight was appointed to inquire and report whether any valuation then existing could be made available for making a Poor Rate: that Committee reported that the new county valuation could be made available if revised by competent persons; a Committee of Valuation was subsequently appointed, consisted of 17 Guardians, one from each of the other Electoral Divisions, and two from Dungarvan. It was resolved by the Board, that only one Valuator should be appointed, and after the usual advertisements, Mr. Henry Langley was elected Valuator.

Board of Guardians.
Committee appointed to report on existing valuations.
Report that the new county valuation available.
Valuation Committee of 17 Guardians appointed to report which should be available.
One Valuator appointed for Union Mr. H. Langley.

He was a practical farmer and not a professional Valuator, he was the son of the agent of an extensive estate in the county, and had been previously employed as a Tithe Valuator.

He was furnished with that part of the County Waterford valuation which comprised the Union, and with the circular of the Poor Law Commissioners on valuation and rating, and with no other document; he applied to the several landlords for returns of their rents, but the Duke of Devonshire alone furnished a return; between that return and the valuation there was not much difference.

Furnished with Co. Waterford valuation.
No return of rents given to Valuator except by Duke of Devonshire.

The Valuator stated that the valuation was in some cases over, in other cases under the rents in that return, and that it was also in some cases over the rents of several other large proprietors in the Union, but generally speaking, in the opinion of the Valuator, the valuation was under the general letting rents 20 per cent.

The valuation generally 20 per cent. under the Rents.

His test of value was the fair rent which a solvent tenant could pay, supporting himself and family comfortably, by which he meant that he should be able to afford himself and family meat twice a week, and comfortable clothing. The highest value put upon any land in the Union, appears to have been upon the town fields near Dungarvan, which were valued at 3*l.* the acre. Some of those are let both by the Duke of Devonshire and the Marquis of Waterford for that rent, but some are let for 6*l.* the acre. In valuing those fields the Valuator did not allow for them as town fields, but valued them as if they composed a large farm, having an additional value, on account of its vicinity to the town.

Test of value.

The town fields are generally let in small divisions, varying from one to five or six acres, and the Valuator considers that whenever a rent of 6*l.* an acre is paid, it is paid for the convenience of having a town field, and not with the expectation of making any profit by it,

The highest value on town lands of Dungarvan.
3*l.* an acre.
Valued those town fields as if they composed one large farm.

In valuing the town of Dungarvan, he applied the same scale as in the rural portion of the Union.†

In valuing the town of Dungarvan applied the same scale as in the country.

To enable him to form an estimate of the value of those houses in the town, he states that he first selected some houses in the square, which he considers the most valuable in the town, ascertained what rents were paid for them, and fixed a certain value upon them; he then fixed the value of all the other houses, observing a proportion, and taking into account the difference of situation. His valuation of the town he considers was on the same scale with the rural valuation—generally speaking, 20 per cent. under the letting rents, except in small tenements.

The Valuation Committee appeared at the commencement of the valuation to have been attentive to their duties. They met once a fortnight, and examined the several portions of the different Electoral Divisions, as they were completed, and gave such directions and suggestions to the Valuator as they thought necessary.‡

Valuation Committee, regular in attendance.

But after some time their attendance became irregular, and it was thought advisable in consequence that the valuation should be submitted to the whole Board of Guardians, which was accordingly done more than once: and it is stated that it was examined carefully by the Guardians.§

The valuation submitted to the whole Board of Guardians.

When the valuation was completed, objections were lodged both for acreage and for value. When any lease or surveys were produced, showing that the acreage was inaccurate, the Valuator states that an alteration was made; but the Valuator refused to make any alterations in the value, as he had made his valuation on a uniform scale throughout, and such alterations would introduce inequality. Some of those objections were for having valued too high, others for having valued too low; the latter were made by some of the landlords.‖

Valuator refused to alter values.

Appeals have been threatened on the part of three landlords, and no rate was struck at the time the Union was visited.

Appeals threatened on the part of three landlords.

As the Valuator had not obtained the rents of the landlords in the Union from any authentic source, there was no opportunity of examining whether he was correct in his estimate, that his valuation was 20 per cent under the letting rents. The Guardians who were examined

No accurate return of rents.

* Appendix to Report of the Poor Law Commissioners. † Evidence of Valuator.
‡ Evidence of Valuator. § Evidence of Guardian—Mr. Hudson.
‖ Evidence of Valuator.

Dungarvan.

REPORT.

state, that that the valuation was generally under the rents, but they alleged that they could not state in what proportion.

A return was forwarded to me by Mr. Galway, of 20 houses, in the town of Dungarvan, from which it appears. that the valuation, in those cases, was more than 20 per cent. under the rents. No return was furnished by him of any part of the rural portion of the Union.

In the Appendix will be found the valuation of a small farm on the Duke of Devonshire's estate, which was valued in 1832, for Tithe Composition; in 1840, by Mr. Langly, for the Poor Rate; and in 1841, for the Duke of Devonshire, by Mr. James Ferguson, who is represented to be an agriculturist of 25 years' experience. The valuation of Mr. Langley and Mr. Ferguson nearly agree. Mr Langley's valuation is 110*l.* 5*s.* 6*d.*; Mr. Ferguson's valuation is 108*l.* 4*s.*

In the Appendix will also be found a sheet of the valuation of a townland of the County Waterford, under the local act, 6th and 7th Wm. 4th. c. 61. In valuing under that Act, the land is divided into six classes, each class having a fixed price. The first class is valued at 40*s.*, the second class at 30*s.*, the third class at 20*s.*, the 4th class at 15*s.*, the 5th class at 10*s.* and the sixth class at 5*s.* There is nothing intermediate between those classes; if land does not belong to the first class it falls to the second and so on.*

Mr. Mortimer, the Secretary to the Commissioners named in the Act of Parliament, states, that the valuation under that Act of Parliamentis, in his opinion one-fourth under the average letting price of land in the Union. As the mode of valuing under this Act of Parliament is peculiar, nothing satisfactory could result from any lengthened comparison of it with the Poor Law Valuation; but Mr. Mortimer seems to think the valuation under the Poor Law is higher.

In the Appendix will also be found a list of 665 10*l.* electors, who have registered in and since 1832, and whose tenements appear to have been situated in the Union. Of those, 319 could not be traced in Rate-book, as still in occupation of their holdings, 346 appear to be now entitled to vote. The total number which could be traced in the Rate-book, of former and existing 10*l.* electors, is 506. Annexed is a Table, showing the different ratings of such of those electors as could be traced. The constituency of Dungarvan borough consists at present of 50*l.*, 20*l.*, 10*l.*, and 40*s.* freeholders, 10*l.* and 5*l.* householders.

W. JEFFCOTT.

Inquiry held at Dungarvan, on the 27th and 28th March, 1841.

TABLE of £10 Electors Registered in the Year 1832, to December, 1840, inclusive, whose Tenements appear by the Clerks of the Peace's Lists, to be situated in the Union.

Dungarvan Union.				Registered £10 Electors of 1832, not now entitled to Vote.																	
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.* and not 10*l.*	10*l.*, and not 15*l.*	15*l.* and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.*, and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.* and upwards.	Number traced.	No. Untraced.	Traced and untraced.
1	Dungarvan	Borough of Dungarvan Decies without and Decies within Drum	Waterford	6	.	7	3	2	2	10	3	7	6	2	.	3	.	17	68	51	119
2	Ardmore	Decies within Drum	Ditto	18	2	1	1	2	2	1	9	2	.	1	1	.	.	2	42	15	57
3	Grange	Ditto	Ditto	.	.	.	.	.	.	.	.	.	1	2	.	.	1	4	8	7	15
4	Kinsalebeg	Ditto	Ditto	.	.	.	.	.	.	.	2	.	.	3	1	.	1	3	9	0	9
5	Clashmore	Ditto	Ditto	1	.	2	.	1	.	1	.	.	.	.	.	.	1	.	6	2	8
6	Aglish	Decies within and without Drum	Ditto	2	1	.	.	1	.	8	2	1	2	1	.	.	1	3	22	1	23
7	White Church	Decies without Drum	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2	3	0	3
8	East Modeligo	Ditto	Ditto	.	.	.	.	.	.	.	.	.	2	.	1	.	.	1	4	1	5
9	Colligan	Ditto	Ditto	.	.	.	1	2	.	1	.	.	.	.	.	.	2	1	6	2	8
10	Seskinane	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	1	.	1	2	1	3
11	Kilgobinet	Ditto	Ditto	.	.	.	.	.	.	1	1	5	2	2	2	1	.	2	16	2	18
12	Killrossenty	Ditto	Ditto	1	.	1	.	.	.	1	.	1	1	.	1	1	.	1	7	3	10
13	Fews	Ditto	Ditto	1	.	.	.	.	.	.	.	.	1	.	1	1	.	3	7	.	7
14	Stradbally	Ditto	Ditto	1	.	.	.	.	1	.	.	2	1	.	4	.	.	4	13	2	15
15	Ballylaneen	Upperthird	Ditto	3	1	.	.	.	.	2	.	1	1	.	.	2	1	6	17	2	19
			Total	33	4	10	4	8	5	25	17	19	17	11	11	9	7	50	230	89	319

* Evidence of Mr. Mortimer.

Dungarvan Union.				Registered £10 Electors of 1833, to December, 1840, inclusive, Rated and Unrated.																	
No.	Electoral Division.	Baronies.	Counties.	Under 5*l.*	5*l.* and not 6*l.*	6*l.* and not 7*l.*	7*l.* and not 8*l.*	8*l.* and not 9*l.*	9*l.* and not 10*l.*	10*l.* and not 15*l.*	15*l.* and not 20*l.*	20*l.* and not 25*l.*	25*l.* and not 30*l.*	30*l.* and not 35*l.*	35*l.* and not 40*l.*	40*l.* and not 45*l.*	45*l.* and not 50*l.*	50*l.* and upwards.	Traced.	Untraced.	Traced and untraced, subsisting.	No. trs. of subsisting & unsubsisting	Total of Sub. and Non-subsisting 10*l.* Electors, traced and untraced.
1	Dungarvan	Borough of Dungarvan Decies without and Decies within Drum	Waterford	11	2	9	2	.	1	13	15	15	9	9	4	6	.	12	108	35	143	176	262
2	Ardmore	Decies within Drum	Ditto	49	10	2	5	2	.	1	.	1	1	.	.	.	.	1	72	12	84	114	141
3	Grange	Ditto	Ditto	.	.	.	.	.	.	.	1	.	.	.	.	3	2	3	9	5	14	17	29
4	Kinsalebeg	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1	.	1	10	10
5	Clashmore	Ditto	Ditto	.	2	1	.	1	.	1	.	4	1	.	.	.	.	1	11	1	12	17	20
6	Aglish	Decies within and without Drum	Ditto	.	.	.	.	.	.	1	1	2	1	.	1	1	.	1	8	1	9	30	32
7	White Church	Decies without Drum	Ditto	.	.	.	.	.	.	.	1	.	.	1	.	.	.	2	4	.	4	7	7
8	East Modeligo	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	1	1	.	.	2	4	2	6	8	11
9	Colligan	Ditto	Ditto	1	.	.	.	.	.	.	.	.	.	1	.	.	1	.	3	.	3	9	11
10	Seskinane	Ditto	Ditto	1	.	.	.	.	.	.	.	.	3	2	.	1	.	9	16	.	16	18	19
11	Kilgobinet	Ditto	Ditto	.	.	.	.	.	.	.	.	3	1	1	.	.	.	1	6	1	7	22	25
12	Kilrossenty	Ditto	Ditto	.	.	.	.	.	.	1	.	1	1	3	1	2	1	7	17	5	22	24	32
13	Fews	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	7	7
14	Stradbally	Ditto	Ditto	1	.	1	.	.	.	1	.	1	.	1	2	2	1	6	16	.	16	29	31
15	Ballylaneen	Upperthird	Ditto	.	.	.	.	.	.	.	.	1	.	.	.	.	.	.	1	8	9	18	28
			Total	63	14	13	7	3	1	18	18	28	17	19	9	15	5	46	276	70	346	506	665

Dungarvan Union.				Extent in Statute Measure, as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Net Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Gross Ann. Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Area in Stat. Acres of each Electoral Division.	Population in each Electoral Division, 1831.
No.	Electoral Division.	Baronies.	Counties.	A.	R.	P.	£	*s.*	*d.*	£	*s.*	*d.*		
1	Dungarvan	Borough of Dungarvan Decies without and Decies within Drum	Waterford	3089	3	39	4516	18	6	5291	11	11	18,459	16,028
2	Ardmore	Decies within Drum	Ditto	3895	1	28	1070	8	0	1151	14	0	31,102	7,407
3	Grange	Ditto	Ditto	983	2	0	857	0	0	978	14	7	5,598	1,874
4	Kinsalebeg	Ditto	Ditto	516	2	0	416	1	0	468	19	6	5,666	3,170
5	Clashmore	Ditto	Ditto	469	2	0	258	12	0	296	9	9	7,068	3,386
6	Aglish	Decies within and without Drum	Ditto	936	1	0	703	4	0	801	16	0	10,338	4,762
7	White Church	Decies without Drum	Ditto	1017	2	0	587	0	0	665	13	6	9,072	3,176
8	East Modeligo	Ditto	Ditto	646	2	20	439	0	0	500	9	10	2,920	592
9	Colligan	Ditto	Ditto	539	2	0	293	0	0	348	1	2	3,679	1,009
10	Seskinane	Ditto	Ditto	1926	0	6	949	0	0	1069	14	0	13,718	2,162
11	Kilgobinet	Ditto	Ditto	1710	3	0	675	4	0	783	17	8	14,507	2,369
12	Kilrossenty	Ditto	Ditto	3602	3	0	1150	16	0	1312	18	3	16,196	3,119
13	Fews	Ditto	Ditto	616	0	0	304	8	0	357	12	8	5,986	1,247
14	Stradbally	Ditto	Ditto	1881	1	0	1294	16	0	1488	14	0	10,302	3,398
15	Ballylaneen	Upperthird	Ditto	1955	0	0	1072	12	6	1256	6	0	6,194	3,835
			Total	23,786	2	13	14,588	0	0	16,772	12	10	160,805	57,534

LISMORE UNION.

REPORT.

Lismore.

REPORT.

Extent and population of Union.

Divided into nine electoral divisions.

Valuation committee formed.

THE Union of Lismore, in the county of Waterford, extends over 95,478 statute acres, and comprises, according to the Census of 1831, a population of 34,382.*

It is divided into nine Electoral Divisions. The Union was declared on the 30th March, 1839. The Board of Guardians is composed of eight ex-officio, and thirty-two elected Guardians.

On the 12th of June, 1839, a Committee was formed to take into consideration the valuation the Union, to consist of the whole of the ex-officio Guarcians, and one elected Guardian from each Electoral Division.

Messrs. Tallon and Waters appointed valuators.

Both farmers.

On the 10th August, 1839, Messrs. Dominick Tallon, and J. Henry Waters, were appointed Valuers of the Union.

They were both practical farmers residing in the county, in the neighbourhood of Dungarvan.

Had been employed as valuators on former occasions.

Mr. Waters had been previously employed in valuing part of the county Waterford, under the local act for its valuation. Mr. Tallon had been employed as a Tithe Valuator.

The maximum value fixed on consultation with Guardians.

50*s.* an acre the highest.

Previous to commencing the valuation, they consulted with the Guardians as to the highest value which should be proper to fix on the best land in the Union; and, on consultation, all agreed, that 45*s.* an acre should be the highest value for lands near the town of Lismore, and 50*s.* an acre for lands near Tallow.

Copy of county valuation furnished to valuators.

Used it for acreage not for value.

The Valuators were furnished with a copy of that part of the valuation of the county of Waterford which comprises the Union. They used it to ascertain the acreage, but not the value, as they considered it too low in the principal barony of the Union, in consequence of a reduction from the original valuation which had been made in that barony.†

How value ascertained.

They were furnished with no other documents to assist them in their valuation. Before they fixed the value they walked over each farm, classified the land, and after they had consulted together and agreed as to the quality, they entered in their field-book the quantity of each description of land in each part of the farm, and its value, made an accurate calculation of the value of the different parts, and then entered in the field-book the net value of the whole.

Test of value.

The test of value was what a solvent tenant could afford to pay, and support himself and family out of the produce of the land, in that manner which the Union Valuators appear to think but reasonable, namely, to have meat once or twice a week.

Guardians approved of specimen sheets.

Shortly after they commenced, they exhibited to the Board of Guardians two specimen sheets of their valuation, who expressed their satisfaction with the gross annual value of the tenements, as they appeared on the two sheets that were exhibited, and desired that the Valuators should proceed on the same principle throughout the Union.‡

The Valuators are stated to have conducted the valuation with great attention and accuracy,§ and the Committee appear to have watched their proceedings carefully.‖ The valuation was completed early in October, 1840.

Valuation completed in October.

In mountain farms the valuation over the rents, and in lettings of the Duke of Devonshire.

About one-fourth of the Union is composed of mountain farms with small strips of low land. Those farms were generally valued over the rents paid, and so were some farms held immediately from the Duke of Devonshire,¶ but, generally speaking, the valuation throughout the Union was under the rents, and in the opinion of the Valuators, full 20 per cent. and more under the rents.** The same scale was observed in valuing the towns and rural portion—that is to say, both were valued 20 per cent. and more under the letting prices.

Valuation 25 per cent, under the rents.

Sir Richard Musgrave, the Chairman of the Board of Guardians, and also of the Valuation Committee, is of opinion that the valuation is 25 per cent. under the usual letting rents in the Union; and Mr. Gumbleton (an ex-officio Guardian) agrees in opinion with Sir Richard Musgrave.†† There appears to be no controversy as to the fact, that the valuation is from 20 to 25 per cent. under the usual letting rents in the Union.

No improper motives or unfair conduct are attributed to the Valuators, who are stated to have conducted the valuation with great attention and surprising accuracy, considering the time allowed them, and fairly;‡‡ but there appears to be a wide difference between the Guardians and Valuators in their estimate of the value of land. Sir Richard Musgrave appears to think that lands in the Union are generally let at moderate rents, and states that in the Union, within the last two years, part of the Holmes estate was sold, producing a rental of 1,234*l.* a year, for the sum of 31,000*l.* In his opinion the price of land is rising generally, throughout Ireland. Mr. Gumbleton also thinks that lands are moderately let in the Uuion. Both appear to think that the standard of value was low but fairly applied.

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* Appendix C to Poor Law Commissioners' Sixth Report.
‡ Extracts from Minute Book, Appendix.
‖ Evidence of Sir Richard Musgrave, Bart.
** Evidence of Valuators.
† Evidence of Valuators.
§ Evidence of Guardians.
¶ Evidence of Valuators.
†† Evidence of Guardians.
‡‡ Evidence of Sir Richard Musgrave and Mr. Gumbleton.

The Valuators on the contrary, maintain, that the rents are high in the Union, and justify their valuation by alleging that in most cases it is equal to, and in some cases exceeds the rents paid on the Duke of Devonshire's estate.

The Duke of Devonshire's agent had the kindness to furnish the rental of two farms, one of which has been recently let, and which I believe afford a fair sample of the general scale of letting on the Duke of Devonshire's estate. Out of twelve holdings, which have been valued by the Poor Law Valuators, nine have been valued over the rents, and it is stated that in the hands of the middleman who lately held it, one of those farms had been let to under-tenants, 30 per cent. over the present rents.*

Valuation equal to, and in some cases exceeds, the Duke of Devonshire's letting.

After the valuation was completed, it was exposed in the usual manner for public inspection. and a great number of objections were lodged, some of those were for over-value. A Revising Committee had been appointed, and the work of revision had not been completed when the Union was visited, but most of the objections for over-value had been over-ruled.

In the Appendix will be found a list of 199 10*l.* electors, registered in and since 1832, whose tenements appear by the Clerk of the Peace's list, to be situated in the Union, with the net annual value of such as could be traced.—Of those 110 have ceased to be electors, 89 appear to be still entitled to vote.

Subjoined is a table, showing the different ratings of such of those electors as could be traced :—

TABLE of £10 Electors, from the Year 1832, to December, 1840, inclusive, whose Tenements appear, by the Clerk of Peace's Lists, to be situated in the Union.

Lismore Union.				Registered £10 Electors of 1832 not now entitled to Vote.																	
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.*, and not 10*l.*	10*l.*, and not 15*l.*	15*l.*, and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.* and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.*, and upwards.	Number traced.	Untraced.	Traced & untraced.
1	Lismore . .	Coshmore and Coshbride	Waterford .	.	.	.	2	1	.	2	.	.	.	1	.	.	1	1	8	6	14
2	Ballysagartmore	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	1	.	.	.	.	.	.	1	3	4
3	Cappoquin . .	{Ditto and Decies-without-Drum . . . .}	Ditto . . .	.	.	1	.	1	1	.	.	.	.	1	.	.	.	1	5	2	7
4	Moycollup . .	Coshmore and Coshbride	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	4	.	.	4	5	9
5	Castle Richard	Ditto	Ditto . . .	.	.	.	.	.	.	1	.	2	.	.	.	.	.	1	4	2	6
6	West Modelligo	Decies-without-Drum .	Ditto . . .	.	.	.	.	.	.	2	1	1	1	.	1	2	1	4	13	4	17
7	Tallow and Kilwatermoy .	Coshmore and Coshbride	Ditto . . .	.	1	2	.	2	.	1	3	.	1	1	1	1	1	1	15	1	16
8	Templemichael	Ditto	Ditto . .	.	.	.	.	.	1	9	6	4	3	2	.	1	.	1	27	10	37
9	Kilcockin . .	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
			Total . .	.	1	3	2	4	2	15	10	8	5	5	2	8	3	9	77	33	110

Lismore Union.				Registered £10 Electors of 1833, to December, 1840, inclusive.																		
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.*, and not 10*l.*	10*l.*, and not 15*l.*	15*l.*, and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.*, and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.*, and upwards.	Traced.	Untraced.	Traced & untraced, now entitled to vote.	No. of Electors traced & untraced, lapsed.	Total of subsisting & non-subsist. Electors
1	Lismore . .	Coshmore and Coshbridge	Waterford .	.	.	1	.	2	1	2	4	3	2	3	2	1	3	6	30	4	34	38	48
2	Ballysaggartmore	Ditto	Ditto . . .	.	.	.	.	.	.	2	2	2	.	2	.	.	.	.	8	2	10	9	14
3	Cappoquin . .	{Ditto and Decies-without-Drum . . . .}	Ditto . . .	.	.	.	.	.	1	1	.	.	1	.	1	.	.	1	4	3	7	9	14
4	Moycollup . .	Coshmore and Coshbride	Ditto . . .	.	.	.	.	.	.	1	1	.	.	.	.	.	.	3	5	5	10	9	19
5	Castle Richard	Ditto	Ditto . . .	.	.	.	.	.	.	.	2	1	.	1	.	.	.	4	8	1	9	12	15
6	West Modelligo	Decies-without-Drum .	Ditto . . .	.	.	.	.	.	.	1	.	1	.	1	.	.	.	2	5	1	6	18	23
7	{Tallow and Kilwatermoy .}	Coshmore and Coshbridge	Ditto . . .	.	1	2	.	.	.	3	2	2	.	.	.	.	.	.	11	0	11	26	27
8	Templemichael	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1	1	2	28	39
9	Kilcockin . .	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
			Total .	.	1	3	.	2	2	8	10	10	5	5	5	1	3	17	72	17	89	110	199

* See Appendix.

Lismore Union.				Extent in Statute Measure, as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Net Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Gross Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Area in Stat. Acres of each Electoral Division.	Population in each Electoral Division, 831.
No.	Electoral Divisions.	Baronies.	Counties.	A.	R.	P.	£	*s.*	*d.*	£	*s.*	*d.*		
1	Lismore	Coshmore and Coshbride .	Waterford	1,337	3	0	1,328	10	0	1,553	4	7	9,452	5,656
2	Balysaggartmore .	Ditto	Ditto . .	379	3	0	182	10	0	208	15	1	21,418	2,710
3	Cappoquin . . .	Do. & Decies without Drum	Ditto . .	266	0	0	372	10	0	431	8	1	16,350	5,589
4	Moycollup . . .	Coshmore and Coshbride .	Ditto . .	694	2	0	572	0	0	653	0	8	14,918	4,926
5	Castle Richard . .	Ditto	Ditto . .	653	0	0	591	10	0	677	11	3	5,306	1,811
6	West Modelligo . .	Decies without Drum . .	Ditto . .	1,109	2	0	749	10	0	865	12	6	7,440	2,413
7	Tallow & Kilwatermoy	Coshmore and Coshbride .	Ditto . .	617	2	0	531	0	0	604	10	6	10,626	7,243
8	Templemichael . .	Ditto	Ditto . .	1,404	2	0	642	0	0	755	16	5	7,898	2,573
9	Kilcockin	Ditto	Ditto . .	.	.		.	.		.	.		2,066	1,461
				6,462	2	0	4,969	10	0	5,749	19	1	95,474	34,382

W. JEFCOTT,

Inquiry held at Lismore, 29th and 30th March, 1841.

DROGHEDA UNION.

REPORT.

Drogheda.

REPORT.

THE Union of Drogheda in the counties of Louth, Meath, and county of the town of Drogheda, extends over 10,142 statute acres, and contains, according to the census of 1831 a population of 49,681. The Union was declared on the 18th of June, 1839; it contains 12 electoral divisions; six in Meath, five in Louth, and one in the county of the town of Drogheda. The Board is composed of twenty-five elected, and eight ex-officio Guardians.

Population and extent of Union.

On the 26th of August, 1839, at the first meeting of the Board, which consisted of twenty-two elected and seven ex-officio Guardians, eleven Guardians were appointed as a Committee of Valuation, but at a subsequent meeting of the Board, held on the 12th December, the resolution appointing the committee was amended, and the whole Board formed itself into a committee. The only step they seemed to have taken was to communicate with Mr. Griffith relative to the progress he had made in the valuation of the Union. The result of this correspondence is not recorded in the Minute Book.

Appointment of valuation committee.

The whole Board formed into a committee.

At the meeting of the Board held on the 6th of February, 1840, consisting of five ex-officio and twenty-one elected Guardians, the subject of the valuation being considered, it was resolved that the usual advertisements for valuators should be published. On the 5th of March, 1840, a Board, consisting of seven ex-officio and twenty elected Guardians, appointed Messrs. Sheil and Gargan Valuators to the Union, upon condition of their naming a fit person to value the house property in the town; this appointment was approved of by the Commissioners, and Messrs. Conolly and Clark were appointed assistant valuators.

Mr. Sheil and Gargan agpointed valuators for the rural district.

Appointment of Messrs. Conolly and Clark valuators of the town.

This was the first occasion either Mr. Sheil or Mr. Gargan had been employed in valuing land; both were farmers living in the neighbourhood.

Their qualfications.

The Board gave the valuators no instructions relative to the valuation of the Union, and the only documents with which they were furnished was the Ordnance survey. Mr. Griffith's valuation was not made at the time, and the tithe applotments were so inaccurate that no use could be made of them.

Instructions given to Valuators.

Documents furnished.

The Valuators of the rural districts state that they went together to every tenement, and that they placed the value on each tenement according to the rent which a solvent tenant would give, and a good indulgent landlord would let his land at to an improving tenant, and in judging of the value they proceeded on the supposition that the tenant had a lease of 21 years. They formed their estimate of the value of land from their experience as farmers. They did not set a higher value on small farms in consequence of the greater competition for that class of tenements.

The Union was divided into five districts for the purpose of revision, and the Guardians elected for the divisions comprised in each district, with the ex-officio Guardians having any property therein, were named as the committee who were to revise the valuation of that portion of the Union.

The Union divided into five districts, committee of valuation for each district.

Meeting of the committee.

The committee met at a place in each district appointed for that purpose; these meetings were open to the public, the Valuator read his valuation from the field books, and the ratepayers made such remarks as they thought proper. When any objection was made, the committee called upon the Valuators to give their reasons for the valuation they had made; and after hearing both sides, the committee decided according to their opinion of what ought to be the value.

Mode of revising the valuation.

The Valuators state that the committee frequently suggested to the Valuator the propriety of altering his valuation, but that on all occasions they eventually agreed. In this manner the valuation of the whole Union was revised. Each committee made a report of their proceedings. On the 16th of August, the five reports were submitted to the Board, and the valuation was adopted without further alteration. The Valuators generally thought it necessary, for the purposes of their valuation, to refer to the rents, not, as they state, for the purpose of ascertaining the value of the land, but that they might judge how it was enhanced by the influence of locality. They were unwilling to communicate the rents; their valuation was below what was usually paid by solvent tenants, many of whom, holding from 60 to 300 acres, reside in the Union. They compared their valuation of the upper barony of Duleek with Mr. Griffith's, and they find that both valuations of good land agree, but when a rich surface covers a bad sub-soil Mr. Griffith's valuation is a third under theirs.

Reports of the committees.

Standard of value.

Valuation of Upper Duleek compared with Griffith's valuation.

The Poor Law valuation of the entire Union is about five per cent. above Mr. Griffith's.

Poor Law valuation higher than Griffith's.

The rents of 55 tenements in Julianstown, comprising an extent of 2159 acres, were furnished to us. The net annual value was 3723*l.* 8*s.* 8*d.*, and the rents, 4620*l.* In St. Mary's 66 persons, occupying 1004 acres 1 rood 37 perches, are rated at 2238*l.* 1*s.* 9*d.*, the rents as furnished to us amount to 2843*l.* 8*s.* 2*d.*, or about 27 per cent. above the rating.

Mr. C. Clark, the person who valued the town, states that he sometimes acts as a house-contractor, and sometimes as superintendent for Mr. Leland, a merchant, who builds houses in Drogheda, for the purpose of setting them. He states that in this way he has become

Qualification of the town valuator.

Documents used in making the Poor Law valuation. Referred to the rents.

intimately acquainted with the value of houses. He has also had considerable experience in valuing property of that description, as he had been previously employed in valuing the town for parish purposes. He visited every house, and procured the valuations which had been previously made of the town; he ascertained the rents paid for almost every house, and in any case when he was unable to procure this information, he satisfied himself of the rent the property would set for; he was particularly anxious to be informed of the rents, as in no other manner could he accurately judge of the advantages of locality. However, in valuing the houses, he neither adopted the parish valuation, nor did he consider himself bound by the rents.

Poor Law valuation compared with others.

The parish valuation was made at a moderate letting value, but not at a rack-rent, and the Poor Law valuation is generally a sixth below this. The clerk of the Union considers that the valuation is about 20 per cent. under the letting value; he states that he found this to be the case in fifty instances, where he tested the valuation by the rents. He had been engaged as a valuator for parish purposes. In his valuations he had endeavoured to value according to the rents the property would bring in the market; he states that from the difficulty he experienced, and the opposition that was given him, he thinks it would be impossible for any person making a general valuation to adopt that standard. It does not appear that the town valuation was ever submitted to a committee for revision; the only objection made to it is, that the valuation of house property in the town is made on a much higher scale than that adopted for similar description of property in the country. The valuation under the Poor Law of country houses, appears to be lower than that of Mr. Griffith.

Difficulty of valuing according to the letting value.

When the valuation of the Union was completed, it was submitted to the public for inspection, and a number of written notices of objections were lodged with the clerk.

The persons objecting to the valuation attended and were called in. All the objections were disposed of, the valuation of the Union was confirmed, and a rate of 4*d.* in the pound declared.

The rating of 361 electors of the borough of Drogheda has been ascertained; of these 33 were registered in 1832, and have not since been re-registered.

The rating of those at present entitled to vote is as follows:—

Under 5*l.*	3
At and over 5*l.* and under 10*l.*	52
„ 10*l.* „ 15*l.*	70
„ 15*l.* „ 20*l.*	77
„ 20*l.* „ 30*l.*	64
„ 30*l.* and upwards	62
	328

Of those registered in 1832, and not since re-registered, there are rated:—

Under 5*l.*	1
At 5*l.* and under 10*l.*	5
„ 10*l.* „ 15*l.*	11
„ 15*l.* „ 20*l.*	1
„ 20*l.* „ 30*l.*	6
„ 30*l.* and upwards	10
	34

The total number of 10*l.* electors of the county of Louth, whose tenements are situate within this Union, and whose separate rating could be ascertained, is 152, and of those—

Under 5*l.*	1
Amounting to 5*l.* and under 10*l.*	12
„ to 10*l.* „ 15*l.*	18
„ to 15*l.* „ 20*l.*	25
„ to 20*l.* „ 30*l.*	28
„ to 30*l.* and upwards	68
	152

The rating of 40*l.* electors registered in 1832, who have not since renewed their registries, is as follows:—

Under 5*l.*	0
At and over 5*l.* and under 10*l.*	4
„ 10*l.* „ 15*l.*	2
„ 15*l.* „ 20*l.*	9
„ 20*l.* „ 30*l.*	11
„ 30*l.* and upwards	14
	40

The following Table exhibits the area, extent, and valuation of each electoral division of the Union, with the number of 10*l.* electors whose tenements are situate in each :—

Electoral Divisions.	Area in Statute Acres.	Amount of Net Value in Rate Book.	Contents in Mr. Griffith's Valuation.	Amount of Mr. Griffith's Valuation.	Population.	Number of 10*l.* Electors found in Rate Book.	
						Registered since 1832.	Registered in 1832 and not Re-registered.
	A. R. P.	£. s. d.	A. R. P.	£. s. d.			
Ardcath . .	10,689 3 5½	11,298 0 1½	10,749 3 23	10,257 16 2	3,279	21	0
Duleek . .	9,776 2 36	9,123 9 8	9,953 2 27	9,420 17 11	3,023	11	0
Julianstown .	12,000 0 0	13,295 15 9	12,072 0 20	12,781 17 4	2,783	11	0
Stamullen .	9,307 0 14	10,324 6 7	9,297 0 26	9,265 9 11	2,529	16	0
Mellifont . .	5,893 3 10½	5,601 8 0	5,058 3 31	5,294 4 3	1,236	2	0
St. Peter's .	. .	. .	. .	. .	17,402	9	12
Monasterboice	5,696 0 14	4,979 9 9	5,816 3 30	4,573 11 1	1,742	1	6
Termonfeckon	6,913 2 34	6,365 2 6½	6,984 1 12	5,595 15 6	3,525	30	8
Clogher . .	6,291 1 37½	5,869 19 2½	6,238 3 31	5,345 19 10	3,098	10	4
Dysart . .	5,323 0 13	4,701 6 9	5,987 2 3	5,247 11 3	2,045	18	1
St. Mary's .	. .	. .	. .	. .	7,032	0	0
Mullary . .	6,226 2 4¾	4,139 4 4½	6,039 2 11	3,791 4 7	1,987	20	5
						149	

CHARLES HAIG.
JOHN NOLAN.

Inquiry held at Drogheda, 23d, 24th, and 25th March, 1841.

EDENDERRY UNION.

Edenderry.

REPORT.

REPORT.

THE Union of Edenderry, extends over a surface of 140,396 acres, and comprises according to the census of 1831, a population of 35,536.

It is divided into 17 electoral divisions; seven of which are in the county of Kildare, three in the county of Meath, and seven in the King's county. The number of elected Guardians is twenty-two and of ex-officio Guardians seven. On the 15th of June, 1839, at the first Meeting, a resolution was unanimously carried, that the elected Guardians of each electoral division, together with such ex-officio Guardians as resided in each, or in the neighbourhood of each division, be a committee; to ascertain the rateable property in that division. At a subsequent meeting, a resolution was come to by the Board, that persons should be appointed to value the Union; at this meeting eight Guardians were appointed, as a Committee of Valuation, for the purpose of communicating with the Valuators, and reporting to the Board all matters relating to the valuation. The usual advertisement for valuations was published, and on the 13th of August, at a meeting of the Board, consisting of two ex-officio and 21 elected Guardians, seven tenders for the valuation were read; that of Mr. Brackens and Mr. Robins was approved of, subject to inquiries as to their qualifications. On the 14th of September, Mr. Bracken was appointed sole Valuator of the Union.

By a resolution of the Board, the Guardians for the several electoral divisions were to form a part of the committee, to revise the valuation of each division.

Mr. Bracken states, that as the valuation of each division was finished, it was submitted to the Valuation Committee, who were generally satisfied with it; some members however, objected, stating that they feared the landlords would not be satisfied with so low a valuation. When those objections were made, he generally reviewed the premises, and in a few instances complied with the suggestions made.

Assistant Valuator.

At first he was assisted by Mr. Robins, who valued some lands which Mr. Bracken never visited; most of the objections made to the valuation proceeded from the owners of these lands. Mr. Bracken considers, that this may have arisen from the circumstance that Mr. Robins could not attend to support his valuation.

Documents furnished to Valuator.

The Board furnished the Valuator with the Ordnance survey, and he used it as the basis for ascertaining areas; but as it only specified the contents of townlands, he procured the tithe applotments for the purpose of guiding him in judging what quantity of land was held by each occupier, but he never used it to assist him in forming an estimate of value. He found that it differed much from his valuation, being sometimes higher and sometimes lower. He also compared his valuation with one sheet of Mr. Griffith's, and he found that they differed. This he ascribed to Mr. Griffith's valuation being made according to the intrinsic quality of the land, rather than to its present state.

Standard of value.

The Valuator states that he took the 64th section of the Poor Law Act as his guide for the standard of value. From it, and from a note in one of the editions published under the authority of the Commissioners explaining the meaning of the passage, he understood that he was to estimate land at a fair reasonable value; from this he concluded that the meaning was such as would enable a tenant to be very comfortable. He stated that at one of the meetings of the Committee a Guardian objected to the valuation, on the grounds that it was too low, but the other Guardians immediately referred to the Act, and after canvassing the meaning of the clause, overruled the objection. He has since heard of no objection to the principle on which he acted.

Mr. Bracken states that the Committee made no alterations in his valuation, but occasionally made suggestions for the purpose of inducing him to reconsider the valuation of particular farms, and in some cases suggested alterations in the valuation of a particular parish or district. Sometimes he adopted those suggestions. He states that when he first commenced valuing the Union he went to a particular farm and calculated the probable produce. This he divided into three parts, one for the tenant, one for the wear and tear, from the remaining third he deducted 12 per cent., and this third so reduced he allowed for rent, this he called the value or fair rent which a landlord should receive. He considered that land should be valued higher if he supposed that the premises were leased; but in his opinion he conformed with the directions of the Act by valuing the premises as if let from year to year.

The Valuator states that the scale he adopted for valuing the Union is 20 per cent. lower than valuations he made of estates about to be sold, He would not undertake to value land under the Poor Law at a rack-rent; he thinks it could not be accomplished. He states that he is positive that no degree of nicety in the relative value could render such a valuation satisfactory.

The land varies much in quality throughout the Union; he valued some so high as 54*s.* per acre. This does not apply to town-fields, which are valued higher.

In other cases, he valued arable land so low as 10*s.* per Irish acre.

The Valuator mentioned the names of four or five large proprietors who set their property at what he considers a *fair rent,* or as he describes it, "gives a man his due."

We had an interview with the Board at their meeting on the 20th March.

In answer to our inquiries, as to the test of value which had been adopted, the Chairman, with the concurrence of the Board, stated, "that taking it generally, the land is rated at a fair valuation, so that the tenant could live by it." Having requested the Board to inform us, whether the valuation was higher or lower than what the land would let for, we received the following answer:

"It is valued at what it ought to be let for as between landlord and tenant."

We then requested to be informed whether the valuation was higher or lower than the rent at which it might be let to a tenant who would pay the rent and continue to pay it. The Board were of opinion that such was not the criterion, and gave no answer to the question,

Two of the Guardians gave us their opinions at length as to the state of the valuation. They think that a good and solvent tenant would, on an average, be willing to give 10*s.* an acre more for land than it is valued at.

No minute was taken of the proceedings of the Valuation Committee, and according to the evidence of the clerk they seldom met. The whole business relating to the valuation was transacted by the Board itself. The Minute Book records that on the 11th April, 1840, at a meeting of the Board, consisting of three ex-officio and 15 elected Guardians, a resolution that the returns made by the Valuator of the value of the several lands and holdings in the electoral divisions of Castlejordan, Ballybogan, Clonard, Cadamstown, Mylerstown, Ballina, Ballynadrimna, and Ardkill, had been investigated and appeared so far satisfactory.

On the 18th of July, 1840, at a Board consisting of 12 elected Guardians, it was resolved that the Valuator having laid before the Board his returns of the several electoral divisions of Clonsast, Carbery, and Clonmore, having been investigated, appeared satisfactory. On the 15th of August, 1840, at a Board consisting of one ex-officio and nine elected Guardians, the valuation of the electoral division of Ballymackwilliam, having been examined by the Board, some alterations were made with the concurrence of the Valuator, who was requested to consider a few others. Generally the valuation was approved of. At a meeting of the Board, on the 14th of September, 1840, the Valuator having submitted the valuation of the divisions of Ballanakill, Edenderry, Clonsast, Rathangan, Ballyburly, Cloncurry, and Crogan, it was resolved that having examined the same, the Board found the valuation generally correct, except those parts marked for reconsideration.

From the evidence of Mr. Woolstenholm, and fromsome resolutions in the Minute Book directing the clerk to summon the committee, it appears that previous to the valuation being investigated by the Board, it had been reviewed by the committee. Those proceedings are not recorded. They are not stated to have had any influence on the state of the valuation.

On the 14th of November at a meeting of the Board, it was resolved that the points left for reconsideration at the last meeting of the Valuation Committee having been submitted to the Valuator, the amendments were considered and adopted. When the whole valuation had been revised and approved of by the Guardians, the board directed the clerk to insert advertisements in four newspapers for the purpose of informing the rate-payers of the period for inspection, and the clerk was provided with forms for any person who wished to make objections.

The period assigned for making objections expired during our stay at Edenderry, and we understood that, with very few exceptions, the only objection made was for reputed errors in the areas of farms.

Of the 10*l.* electors registered in the Union of Edenderry since 1832, and traced in the Rate Book,

There was 1 who holds under 5 acres.

Of 74 10*l.* electors in Edenderry Union, registered from 1833 to 1840, and still appearing in the Rate Books, only two are valued at sums under 10*l.* (*vide* APPENDIX, List of 10*l.* Electors); and of 39 10*l.* electors registered in 1832, and not since registered, four are valued at sums under 10*l.* and one under 5*l.*

JOHN NOLAN.

Inquiry held at Edenderry, 19th and 20th March, 1841.

(VALUATION FOR POOR RATES,
IRELAND.)

Local Reports on the Unions of Naas, Dungarvan, Lismore, Drogheda, and Edenderry.

LOCAL REPORTS.—SECOND SERIES.

NORTH DUBLIN UNION.

North Dublin.

Report.

REPORT.

The North Dublin Union comprises all that part of the city which lies on the North side of the river Liffey, and an extensive rural district. Population and extent of the Union.

The city portion of the Union forms one Electoral Division, which is subdivided into six Wards. It contains a population of 125,245.

The rural district is divided into eight Electoral Divisions, which contain a population of 25,000, and an area of 38,917 statute acres.

The first meeting of the Board took place on the 18th July, 1839, when a Committee was appointed to report on existing surveys and valuations. Appointment of committee to report on existing valuations.

This Committee recommended the Board to request the Poor Law Commissioners to take on themselves the appointment of a Valuator. The Guardians were divided in opinion on this question, some being in favour of retaining the appointment of the Valuator in their own hands. On a division, the proposition of applying to the Commissioners to make the appointment was carried. Resolution requesting the Poor Law Commissioners to take on themselves the appointment of a Valuator.

The Poor Law Commissioners replied to the application in a letter read at the Board of Guardians on the 14th August, 1839. The Commissioners in that letter stated at length their reasons for declining to appoint the Valuator of the Union. They expressed their opinion that the appointment of the Valuator was one of the ordinary functions of the Board of Guardians, that the responsibility rested primarily with them, that the Legislature intended that the appointment of a Valuator should not be assumed by the Poor Law Commissioners, except in special cases, and the proposal was therefore declined. (Appendix; Extracts from Minute Book.) The Poor Law Commissioners decline to appoint the Valuator.

The Board of Guardians then proceeded to appoint Valuators, one for the seven rural Divisions and one for the city Division. Appointment of Valuators.

Mr. Vaughan, a Surveyor and Valuator by profession, undertook the Valuation of the seven rural Divisions. He was bound by his contract to complete it in three months, and was to receive 150*l*. Qualifications of Valuators and remunerations agreed on.

The city Division was intrusted to Mr. Bolger, a Builder and Valuator of houses. He also undertook to complete his Valuation in three months; the sum which he was to receive was 360*l*. Time limited for completing the valuation.

The time limited for completing the valuation was necessarily short. The Mendicity Institution and other charities supported by voluntary contributions were nearly deserted by their contributors as soon as the Poor Relief Act passed. The Board of Guardians therefore considered it their duty to take every means of hastening the proceedings necessary in order to strike a rate for the relief of the poor.

Under these circumstances the Valuators obtained leave to appoint assistants, whose names were to be submitted to the Board and approved of. Assistant Valuators.

The City Valuator accordingly appointed eight persons, who proceeded to value in different parts of the city at the same time.

Some of the Assistant Valuators were not professional persons. It is the opinion of some of the persons who were examined, that for the valuation of house property in a city a professional Valuator is not necessary, and that any person of judgment acquainted with the letting value of houses in the several localities, is as well qualified to make a valuation as an architect or builder.

The assistants proceeded to value in pairs; one pair of assistants valued St. Mary's, St. Michan's, and St. Paul's parishes; another pair Grange Gorman and George's; and a third St. Thomas's parish. Mr. Bolger exercised a general superintendence. Mode in which the Assistant Valuators proceeded with the valuation

Some steps were taken to secure uniformity in the valuation of the houses in the North Dublin Union, and those in the South. The Boards communicated on the subject, and the Valuators were instructed to take the necessary measures with that view. We have not traced any further steps taken for this purpose, and the Valuators appear to have proceeded without reference to each other. Steps taken to secure uniformity in the valuations of North and South Dublin Unions.

As soon as the valuation commenced, the Valuators were ordered to lay specimens of the valuation before the Board for its approval. They did so accordingly, and explained the method on which they were proceeding. The Board appears to have approved of it. Specimens of the valuations laid before the Board, and approved of.

When the valuation was completed, the books containing the valuation were distributed amongst the Guardians of the respective divisions and wards for their revision. A considerable number of inequalities were complained of, and some errors were corrected. Valuation completed.

North Dublin.

REPORT.

City and rural valuations finally given in.

The Guardians of two of the rural divisions considered their district valued on too high a scale, and moved that the valuation of these divisions should be reduced 10 per cent.; this proposition was not acceded to.

Upon the 27th of January, 1840, both the city and rural valuations were delivered in with a written declaration of the Valuators, Mr. Vaughan and Mr. Bolger, that they were correct according to the best of their skill and knowledge.

Valuation open to the Public for inspection. Objections.

The valuation having been laid before the public for 21 days, pursuant to the Act, objections were made, and subsequently heard by the Board, who sat from day to day for the purpose. The objections were chiefly from occupiers who complained that their houses were overvalued. Some hundreds of objections were disposed of; the alterations then resolved on by the Board were inserted in the Valuation Books. The original objection papers are preserved in the hands of the Clerk, but no list or registry of them has been made.

Mr. Bolger states that he "did not desire his assistants to put the utmost value on a house that could be got from a solvent tenant, but a fair rent, and from that fair rent to deduct repairs and insurance."

Private streets.

Mr. Coyne, one of the assistant Valuators, who valued the western portion of the city, thus described to us the scale which he adopted.

"He went in private streets within about 20 per cent. of the rent at which the house would let to a solvent tenant, who would pay the taxes and keep it in repair. Sometimes he would go higher, if it were a rising neighbourhood, and would not go so near 20 per cent. if it were a falling neighbourhood, or a locality where the letting of houses is uncertain."

Shop streets.

"In valuing a house in a shop-street, which would let for 100*l.* a year, to a tenant who would repair and pay the taxes, he would value it at about 80*l.*; if it would let for 30*l.*, he would value it at about 22*l.* 10*s.* or 30*l.*, according to the state of repair. A house which would let for 20*l.* a year, he valued at about 17*l.* 10*s.*; and for a house which was let for 10*l.* he would insert 7*l.* 10*s.* in the 'net annual value' column. A house that would let at 7*l.* 10*s.* he would value it at something more than 5*l.*" Speaking of houses of so low a rent, he says, "They are generally let in tenements at weekly rents which amount to double or treble the valuation."

Houses at weekly rents.

"In some places small houses are let to single tenants at weekly rents amounting to about 13*l.*; he valued those at about 10*l.* a year. In that class of houses the landlord generally has to pay the taxes and repairs. The repairs would amount to about 2*l.* and the taxes to about 30*s.* Considers that such a valuation is strictly up to the rent which the tenement will fetch."

He states, that in the district which he valued, the higher class of houses are falling in value, while the lower class are maintaining their value; and he thinks, that having made allowance in his valuation for houses which are falling in value, the effect of this is to bring the valuation of the lower class of houses nearer to the rent than that of the higher classes. One of the Guardians, however, whom we examined, does not consider that the lower class of houses are valued on a higher scale than the better class. (APPENDIX, Evidence of Mr. Gardner.)

Franchise of Burgesses.

The franchise of Burgesses in Dublin depends on a rating in the Poor Law Books to the amount of 10*l.*—3 & 4 Vict. c. 108, sect. 30.

Mr. Coyne stated the difficulty under which he laboured in endeavouring to apply the same rule of valuation to large and small tenements. He says, "It is more difficult to value the higher class of houses up to the rent which they will fetch than the lower class of houses; the opposition is very great to a high valuation in the better class of houses. They belong to persons who are able to exercise more influence, and he thinks it would be impossible to maintain a valuation against the opposition which would be made to it if that class of houses were valued up to the mark. They appeal, and Valuators differ so much in opinion that some can always be brought by the occupier of such a house, who declare, that in their opinion the house is much under the value set upon it." (APPENDIX, Evidence of Mr. Coyne.)

Valuation unjust to the humble class of occupiers.

"He is certain that the existing valuation is unjust to the lower class of occupiers in comparison with the higher class; thinks it is so in the majority of instances; it is impossible to equalize the burden by reducing the valuation of the lower class of houses, because that would disfranchise the occupiers. For instance, a house which will let for 100*l.* a-year is often valued as low as 60*l.* or 65*l*, in the present valuation. If that low scale of valuation were applied to the smaller class of houses, it would disfranchise a great number of the persons entitled to be burgesses. Is quite satisfied that the lower class of occupiers pay an unjust proportion of the rate, and knows no remedy but raising the valuation on the higher class of houses, which of course ought to be done relatively. Thinks it ought to be raised nearly to the letting value, but if there is an appeal to the Recorder's Court there will be conflicting testimony, and the occupier will get it reduced. Thinks the occupiers of the smaller class of houses will not appeal in order to get the valuation raised on the higher class. They pay high rents, and often change their residences; thinks they will not appeal."—*Ibid.*

Second Revision of valuation.

Soon after the first rate was struck, a revision of the valuation was resolved on in order to correct it, preparatory to a second rate.

For this purpose the persons employed to collect the rate, and who had opportunities of seeing and entering the houses in the execution of their duty, were directed to make reports to the Board, of houses which appeared to them to be improperly valued.

The Collectors having, in pursuance of those directions, furnished lists of valuations which they reported as incorrect, two valuators, Mr. George Taylor, who is a Surveyor and Civil Engineer, and Mr. Maginnis, who is a builder, were appointed to re-value any houses, premises, or lands which might be laid before them by the Board, as requiring alterations.

Two Valuators appointed to revise the valuation.

The Board then published an advertisement calling on all persons who had complaints to make of the valuation of their houses to send in written objections. Mr. Taylor states that in consequence of this advertisement about 200 or 300 objections, as he recollects, were sent in. These objections, together with those cases which had been reported by the Collectors, were referred to the revising Valuators.

Objections.

The objections came from all parts of the city, and related to tenements of all classes; some of them were from occupiers complaining of their own tenements being valued too high. Those which proceeded from the Collectors of the rate were chiefly on the ground of houses being valued too low. Other objections were sent in by individuals complaining that particular houses were valued on a lower scale than their own and other houses in the same locality.

As the objections came in from day to day, the Valuators visited the tenements with as little delay as possible; Mr. Taylor is of opinion that the time allowed for visiting and viewing the tenements and considering the objections was much too limited. The objections coming from different quarters, it was impracticable to view and satisfactorily to value more on an average than 20 tenements in a day. He states that the number of cases so revised is above 1350, and the increase of the valuation amounts to about 10,000*l*.

Mode of revision adopted.

It will be seen by Mr. Taylor's evidence, that the principles adopted by him in estimating the value of houses differ considerably from those adopted by the persons who framed the original valuation. He considers that different classes of houses require "the application of a different rule of valuation. In proportion as the poverty of the occupier increases, so does the difference between the amount of rent and the net annual value; First, because the rent is more uncertain; and secondly, because property in these inferior localities is a disagreeable class of property to have any thing to do with. A profit rent of 60*l*. a-year in a bad street, will not fetch in the market so much as 50*l*. a-year in a good street."—(APPENDIX; Evidence of Mr. Taylor.)

In private streets in favourable localities he has gone nearer to the actual letting value than in his valuation of the other classes. He thinks that in Gardiner-street he has gone within 10 per cent. of the letting value.

Private streets.

In the first class shop streets he has not gone so near to the letting value, he endeavoured to go within 20 per cent. He considers that to be a more precarious class of property.

Shop streets.

In the second and third class of shop streets, and all classes of streets between the first class shop streets and the poorer localities he has gone still further from the letting value. He endeavours in such cases to go within 25 per cent.

Poor localities.

He valued houses in the poorer localities about 40 per cent. under the rent which they are held at by the persons who underlet them in lodgings.

Of the 1395 cases revised, there are some in all these classes of localities.

The following table shows the effect of the revision on different classes of houses which have been brought under the consideration of the Valuator:—

Tabular view of revision.

Houses originally valued at Sums	Total Number taken into consideration.	Of which there were		
		Raised.	Lowered.	Left Unaltered.
Under £10	240	129	23	88
At £10 and under £20 .	335	176	39	120
At £20 and under £30 .	203	106	42	55
At £30 and under £50 .	297	164	43	90
At £50 and upwards .	320	153	79	88
Total	1395	728	226	441

The result of the revision, in Mr. Taylor's opinion, has not been to secure a uniform scale of valuation.

The revision not uniform.

He considers that the plan adopted is defective, and that the consequence of re-valuing particular tenements is, that they are valued on a scale different from those not made the subject of revision.

He is of opinion that the revision should be general, and considers that the state of the valuation of North Dublin, requires a revision of the whole by a competent person.

Mr. Taylor, from his observation of the valuation of North Dublin, since he was appointed to revise the cases referred to him, is of the same opinion as Mr. Coyne, as to the inequality of the valuation, in respect to large and small houses. "He thinks the valuation came closer to the rent with regard to the poorer class of houses than with regard to the better class."

Mr. Taylor thinks that if the Poor Law valuation were published in a pamphlet form, so as to enable every one to see his own and his neighbour's valuations, it would greatly tend to produce ultimate accuracy.—(APPENDIX; Evidence of Mr. Taylor.)

North Dublin.

REPORT.

Comparison of rent with valuation.

We were furnished with 237 instances of the rents paid by persons occupying houses in different wards at the North Side of the City, which will be found at length in the Appendix. In six of these instances the valuation is higher than the rent; in three instances it is the same as the rent; and in all the others it is considerably below the rent. The following table will exhibit the relation of the valuation to the rent, in the instances ascertained in the several wards :—

Ward.	Number of Cases.	Rent.	Valuation.	Relation of Rent to Valuation.
		£. s. d.	£. s. d.	
Paul's	13	440 6 0	256 0 0	As 100 to 58
Four Courts' . .	15	682 8 0	448 10 0	,, 100 ,, 66
Linen Hall . . .	38	1603 14 4	1222 10 0	,, 100 ,, 76
George's	64	1870 10 0	1147 0 0	,, 100 ,, 61
Post Office . . .	36	1754 3 10	1244 10 0	,, 100 ,, 71
Custom House . .	71	2100 2 0	1369 0 0	,, 100 ,, 65

Comparison of Poor Law Valuation with previous Valuations.

We compared the Poor Law Valuation with former Valuations of the City of Dublin, taking them by parishes. The following Table will show the result :—

Parishes. North Union.	Annual Value. Ministers' Money,*	Sherrard's Valuation, under 5 Geo. IV. c. 118.	Police Valuation.	Poor Law.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
St. George's	12,565 16 3	63,900 0 0	65,969 10 0	55,335 15 0
St. Thomas	13,692 2 11	65,537 10 0	80,979 10 0	72,747 5 0
St. Mary	19,496 10 5	91,895 0 0	91,798 0 0	78,550 0 0
St. Michan	9,775 12 1	43,568 10 0	45,148 0 0	35,778 10 0
St. Paul	5,104 2 6	21,632 0 0	21,098 10 0	16,125 0 0
Grange Gorman . . .	2,289 0 0	6,102 0 0	8,435 10 0	6,453 9 0
Total	62,923 4 2	292,635 0 0	313,429 0 0	264,899 19 0

The valuation to "Ministers' Money" has long been complained of as unequal.

The following is a comparison of the Poor Law Valuation of five streets of different classes with other valuations :—

Class.	No. of Houses.	Name of Street.	Annual Value. Ministers' Money.*	Sherrard's.	Police.	Poor Law.	Parish in which situate.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Private street . . .	53	George's-st. North Gt.	1238 15 10	5475 0 0	5360 0 0	4636 0 0	St. George
1st class Shop street .	47	Sackville-street, Lower	1158 9 2	4235 0 0	5665 0 0	6950 0 0	St. Thomas & St. Mary
2nd class Shop street .	63	Henry-street	503 18 4	4275 0 0	4162 0 0	3482 0 0	St. Mary & St. Thomas
Poor street	43	Purdon-street	103 8 9	330 0 0	369 0 0	265 0 0	St. Thomas
Ditto	9	Bedford-street	22 3 4	113 0 0	113 0 0	82 0 0	St. Michan

We obtained a return of all the tenements in the Union valued at sums from 5*l.* to 10*l.* both inclusive, with the sums at which those tenements had been previously valued for the purpose of the Police Tax. The result of that comparison will appear from the following table :—

Comparison of valuations for poor-rate and for police tax.

Total Number valued to Poor-rate at the following Sums.†		Of whom there were previously valued to Police Tax at the following sums† :— £2	£2 10	£3	£4	£4 10	£5	£6	£6 10	£7	£7 10	£8	£8 10	£9	£10	£11	£12	£12 10	£15 & upw.
£. s.																			
At 5 0	395	5	5	8	9	5	145	38	1	12	89	7	..	..	45	..	2	8	16
,, 6 0	125	1	1	6	3	1	13	28	..	3	23	11	..	..	24	..	..	2	9
,, 6 10	12	..	..	..	..	..	..	..	..	..	..	1	..	..	9	..	..	1	1
,, 7 0	116	..	1	3	..	..	8	2	..	3	34	10	..	1	38	..	1	4	11
,, 7 10	108	..	..	3	..	..	4	1	..	..	20	1	..	..	40	1	..	20	18
,, 8 0	217	..	1	2	..	..	10	4	..	9	8	57	..	1	80	..	5	19	21
,, 8 10	34	..	..	..	1	..	1	6	..	..	1	1	..	..	18	..	..	1	5
,, 9 0	55	..	..	..	..	..	1	..	..	..	4	5	..	1	17	..	..	16	11
,,10 0	682	..	1	1	..	..	12	4	..	2	29	21	1	4	223	..	37	154	193
Total .	1744	6	9	23	13	6	194	83	1	29	208	114	1	7	494	1	45	225	285

In the Appendix we have inserted a Table exhibiting the result of the comparison more in detail.

* According to Sherrard's return of the Valuation to Ministers' Money.

† Both in the Poor Law valuation of the city district of this Union and in the police valuation the houses are valued at sums of 5*l.*, 6*l.*, 7*l.* 10*s.*, 8*l.*, &c., and none appear valued at any broken sums between these amounts.

The Police Valuation above referred to in general followed that called "Sherrard's Valuation," made under 5 Geo. IV. c. 118, for the purposes of Grand Jury Cess. It was generally considered a high valuation: the Police have now abandoned it and adopted the Poor Law Valuation for the purpose of the Police Tax.

Rating of £10 City Electors.

A comparison of the valuations of houses occupied by persons who are registered as Parliamentary Electors for the City of Dublin has been made, the result appears from the following Tables:—

Return of 10*l.* Householders in the part of North Dublin Union included within the Parliamentary Boundary Registries, 1833 to 1839,* inclusive:—

Ward.	Number of £10 Householders whose rating ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40 & upwds.
Custom House .	178	10	14	18	19	26	26	46	50	63	70	82	95	107	118	60
Saint George .	156	..	5	5	6	8	8	22	22	25	29	35	52	65	75	81
Post Office . .	164	..	..	..	..	3	3	9	10	27	32	45	73	97	106	58
Linen Hall .	258	1	2	3	5	5	7	34	39	58	68	102	132	158	185	73
Four Courts .	83	2	5	6	8	9	9	20	23	33	36	53	60	68	76	7
Saint Paul . .	91	..	..	1	2	5	6	23	24	36	38	53	67	75	86	5
Total . .	930	13	26	33	40	56	59	154	168	242	273	370	479	570	646	284

Return of 10*l.* Freeholders and Leaseholders in the part of North Dublin Union included within the Parliamentary Boundary Registries, 1833 to 1839,* inclusive:—

Ward.	Number of £10 Freeholders and Leaseholders whose rating ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40. & upwds.
1. Custom House	54	..	2	3	3	3	3	3	4	6	8	9	13	15	21	33
2. Saint George	63	..	..	..	..	..	..	3	3	4	4	4	9	16	28	35
3. Post Office .	63	..	1	1	1	2	2	2	2	3	5	10	18	29	33	30
4. Linen Hall .	105	..	..	..	..	..	..	4	4	9	11	16	28	43	54	51
5. Four Courts.	62	..	..	..	1	3	3	14	15	24	28	42	51	54	59	3
6. Saint Paul .	44	..	..	..	..	2	2	3	3	5	7	16	27	35	39	5
Total . .	391	..	3	4		10	10	29	31	51	63	97	146	192	234	157

Return of 10*l.* Householders in *North and South* Dublin Unions, registered in 1840:*—

Unions.	Number of £10 Householders whose rating ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40. & upwds.
North and South Dublin . .	985	18	33	45	66	82	87	261	302	400	451	550	647	715	772	213

Return of 10*l.* Freeholders and Leaseholders in *North and South* Dublin Unions, registered in 1840:*—

Unions.	Number of £10 Freeholders and Leaseholders whose rating ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40. & upwds.
North and South Dublin . .	147	1	3	3	4	5	5	16	18	26	34	48	58	66	80	67

* In the return of the valuation of electors registered in 1840, those resident in the part of the city comprised in the North Dublin Union are not distinguished from those in the South. A summary of all the electors for the city of Dublin, whose rating was ascertained by referring to the books of both Unions, wil be found in the Appendix, page 402 *b*.

North Dublin.

REPORT.

Rural Districts.

The valuation of the rural districts requires a separate consideration. Mr. Vaughan, the Valuator of those Districts, complains that the time limited for making the valuation was too short. He was engaged at the same time on the valuation of the South Dublin Union, which was to be completed within the same period. He was therefore obliged to appoint assistants.

Villa Property.

The two Electoral Divisions of Blanchardstown and Finglas are the only portions of the rural district of North Dublin which are purely agricultural. With the exception of those Divisions, the greater part of the Rural District is occupied by property of the class called by the valuators "Villa property," and by houses occupied only during the summer months, and generally unoccupied in the winter.

Valuation of Villa property.

Mr. Vaughan considers the valuation of property of that class difficult; the letting depends on the character of the summer, whether wet or dry; the houses are always let furnished, and they cannot be said to have any marketable value, if offered to be let unfurnished; the rent of such houses depends so much on accident or taste that the difficulty of making a valuation which will be accurate is very great; he took into consideration the uncertainty of letting such houses, and calculated that they would be unoccupied one year out of five; he inquired the rents paid by persons who take those houses for the purpose of letting again, but he cannot give any rule by which he calculated the net annual value of such houses under the Poor Law. Referring to a house which he had valued at 20*l.* a year he thought "no person would give 30*l.* a year, but a person might perhaps give 25*l.* and keep it in repair; he thought 20*l.* a proper value to put on it under the Poor Law."

He considers it impossible for Valuators to go "up to the mark" in valuing such property. The objections would be so numerous, and particular cases would be relied on "for the purpose of reducing the whole Valuation. The safest plan was, for the Valuators to be under the mark."—(APPENDIX; Evidence of Mr. Vaughan.)

A great portion of the land used for agricultural purposes is affected, in respect to its value, by its neighbourhood to Villa property. A great part of the Electoral Divisions of Clontarf, Coolock, and Drumcondra is of that character. Referring to a farm of 300 or 400 acres, called the Bishop's farm, he thought the value of it "affected by the surrounding Villa property. It is all prime land in that neighbourhood, it is valued at from 2*l.* 10*s.* to 3*l.* 5*s.* Took that amount because he supposed the whole would let at that to a single tenant."—*Ibid.*

Valuation of small farms.

Having adopted an acreable rent for large farms, he put the same acreable value on small farms, if the land was the same quality, and the situation similar. Thinks it a bad plan to value small farms higher, on the ground that they will fetch a higher rent. Small farms bring a higher rent, and that is the reason the small farmers did not object to the Valuation, the small farms being valued much more under the rent than the large farms.—*Ibid.*

"He intended that the Valuation of large farms should be lower than the utmost rent which a solvent tenant could pay, but the objections by large farmers were so numerous, that he is bound to think he was nearer the rack-rent than he intended."—*Ibid.*

Houses on small farms.

"The houses on small farms were valued at from 10*s.* to 5*l.* Valued some at 1*s.* a house. Those valued at 10*s.* would have only one room built of mud and thatched. If it consisted only of a kitchen, never valued it higher than 10*s.*; if it had two rooms, valued it at 1*l.*; and if it had a stable, at 1*l.* 10*s.*; if it had two rooms and a kitchen, valued it at 2*l.*; if two rooms, a kitchen, and a stable, at 2*l.* 10*s.*; if it had a barn and offices, at 4*l.* to 6*l.* All these Valuations apply to houses in the ordinary state of repair. If dilapidated, valued them lower."—*Ibid.*

He added the value of the house to the value of the land, ascertained by an acreable value, as before described.

Houses in towns and villages.

As to house property in towns and villages, he stated that he valued small slated houses, containing a room and kitchen, at 2*l.*; such a house lets at 1*s.* 6*d.* a-week."—*Ibid.*

As to localities occupied by small farms, sufficient to support a family, and pay their rent out of the produce of the land, Mr. Vaughan states, that he valued the small farms in such localities, at about 3*l.* 5*s.* an Irish acre; he thinks they pay about 4*l.*—*Ibid.*

Crowded Localities.

As to crowded localities, the occupiers of which do not pay the rent out of the produce of the land, Mr. Vaughan states, that in the Electoral Division of Castleknock, there are such localities where the occupiers pay their rent by occasional labour in the factory, and by the produce of gardens, called the Strawberry-beds. He valued them at sums varying from one-third to one-fourth under the rent they pay.—*Ibid.*

Eight months after the rate was struck, the Guardians advertised for objections, and a few alterations (about 30) were made; they do not affect the scale of Valuation.—*Ibid.*

On the whole, Mr. Vaughan is of opinion, that he has valued districts occupied by large farms at about the rent paid.—*Ibid.*

Large farms. Test of value—a fair rent.

By adhering to the same acreable value, in valuing small farms, his valuation in localities where the farms are small, is below the rent. Where he had valued such a farm at 23*l.*, he found the tenant was paying 36*l.* He considers that to be a rack-rent, but believes it is paid. The test of value which he has adopted is the fair rent.—*Ibid.*

Comparison of the valuation of North Dublin with that of the South Dublin rural Division

The rural divisions of North Dublin are stated by Mr. Vaughan to have been valued by him on a scale about 10 per cent. higher than that which he afterwards adopted for those of South Dublin. He had experienced such difficulties in sustaining his valuation in North Dublin, against the objections to it, that, in order to avoid such objections in South Dublin, he adopted a lower scale.—*Ibid.*

We were able to ascertain the rating of 99 ten-pound electors of the county of Dublin, whose tenements are situate within the rural districts of this Union. Of these, 61 only

are at present entitled to vote; the remaining 38 were registered in 1832, and do not appear to have since re-registered.

It was extremely difficult to trace the names of the electors in the Poor Law books of this Union, which very frequently omit the Christian names of the occupiers. This often renders it impossible to identify their holdings.

The result of the comparison of the few whose rating we were enabled to ascertain, appears from the following Tables:—

Number of £10 Electors whose Rating ascertained.	Of whom there are Rated at Sums		Number of the preceding whose holdings are							
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
61	Under £5	10	..	..	..	..	..	..	..	10
	Under £6	10	..	..	..	..	..	..	..	10
	Under £7	10	..	..	..	..	..	..	..	10
	Under £8	10	..	..	..	..	..	..	..	10
	Under £9	13	..	..	..	..	..	..	..	13
	Under £10	14	..	..	..	..	..	..	..	14
	Under £12. 10*s.*	16	..	..	..	..	..	1	1	15
	Under £15	18	..	..	..	..	..	1	2	16
	Under £17. 10*s.*	22	..	..	..	..	..	1	2	20
	Under £20	23	..	..	..	..	..	1	2	21
	Under £25	31	..	..	..	..	..	4	7	24
	Under £30	34	..	..	..	..	1	6	9	25
	Under £35	37	..	..	..	..	1	7	10	27
	Under £40	38	..	..	..	..	1	7	11	27
	At £40 and upwards.	23	1	6	8	12	14	19	19	4
	Total whose rating ascertained, with area of their holdings	61	1	6	8	12	15	26	30	31

Number of £10 Electors registered in 1832, and not since re-registered, whose rating was ascertained.	Of whom there are rated at Sums		Number of the preceding whose holdings are							
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	Under 5 Acres.
38	Under £5	7	..	..	..	..	..	..	..	7
	Under £6	11	..	..	..	..	..	..	1	10
	Under £7	11	..	..	..	..	..	..	1	10
	Under £8	11	..	..	..	..	..	..	1	10
	Under £9	13	..	..	..	..	..	..	1	12
	Under £10	15	..	..	..	..	..	..	1	14
	Under £12. 10*s.*	19	..	..	..	..	..	1	2	17
	Under £15	21	..	..	..	..	..	2	3	18
	Under £17. 10*s.*	22	..	..	..	..	..	2	4	18
	Under £20	22	..	..	..	..	..	2	4	18
	Under £25	23	..	..	..	..	..	2	4	19
	Under £30	25	..	..	..	..	..	4	6	19
	Under £35	26	..	..	..	..	..	4	6	20
	Under £40	28	..	..	..	..	..	6	8	20
	At £40 and upwards	10	..	5	6	7	8	8	9	1
	Total whose rating ascertained, with area of their holdings	38	..	5	6	7	8	14	17	21

Registered 1833—1841.			Not Registered since 1832.		
Electors.	Area.	Valuation.	Electors.	Area.	Valuation.
61	A. R. P. 981 1 36	£. *s.* *d.* 2476 1 1	38	A. R. P. 595 2 9	£. *s.* *d.* 1354 16 8
Average	16 0 14	40 11 10	Average	15 2 27	35 13 1
Average Valuation per Acre, £2. 10*s.* 5*d.*			Average Valuation per Acre, £2. 5*s.* 6*d.*		

Inquiry held at Dublin
on the 3rd of April and subsequent days.

CHARLES HAIG.
CHARLES KELLY.

SOUTH DUBLIN UNION.

REPORT.

South Dublin.

REPORT.

The Union of South Dublin comprises that part of the city which lies south of the River Liffey, and an extensive rural district.

The city division contains a population of 140,000, and is divided into nine wards.

Area and population.

The rural district comprises an area of 44,608 statute acres, and a population of 42,767: it is divided into seven electoral divisions.

The first election of Guardians took place on the 13th July, 1839, and valuators were appointed in September in the same year.

Rural valuator.

The valuator of the seven rural divisions was Mr. Edward Vaughan, a civil engineer and surveyor.

City valuator.

Mr. R. Lawrenson was appointed to value the city division. He is not by profession a valuator, but had been employed to make a valuation of the parish of St. Mary for vestry purposes. The remuneration agreed on with him was 400*l.*

Circumstances rendered great haste in making the valuation necessary. The Mendicity Institution, which had been supported by voluntary contributions, was, on the introduction of the Poor Relief Act, nearly abandoned by its supporters before it was possible to bring the new enactments into force. The Board of Guardians on their election were under the necessity of taking immediate steps for declaring a rate to meet the emergency.

The Board accordingly required the valuator of the city district, and also the valuator of the rural divisions, to complete their respective valuations within three months.—(APPENDIX, *Extracts from Minute Book.*)

However desirable for the sake of uniformity that the same individual should value all the tenements in the city division, it was necessary, for the purpose of speedily accomplishing the work, that it should be divided amongst a number of persons. The city valuator therefore

Assistant valuators.

obtained leave to appoint seven assistants. Two of those persons were professional valuators, one being a surveyor and the other a builder. The others were not professional valuators. The city was distributed into parts; the valuator and his seven assistants divided themselves into four pairs, who proceeded to value simultaneously in different quarters. An attempt was made to preserve uniformity by changing the distribution of the assistants.

The valuator sought for and obtained a short extension of time, and finally gave in the valuation of the city with a declaration, that it was true, according to the best of his skill and knowledge.—(APPENDIX, *Extracts from Minute Book.*)

This first valuation, previous to the revision which it afterwards underwent, effected as it had been by various hands, and less accurate than those of many other Unions, was similar in some of its features to other valuations under the Poor Relief Act. It was, generally speaking, on a low scale, and the smaller class of tenements were more undervalued than the large. Houses of which the rent paid was 15*l.* and 20*l.* were, in many instances, valued at 7*l.* 10*s.*, and even lower.—(APPENDIX, *Evidence of Mr. Gavin and Mr. Shannon.*)

The mode in which this first valuation was made was stated in the following manner by Mr. Gaynor, who is a professional valuator, and had been employed as an assistant:—

Valuation, scale adopted.

"If a house would let to a solvent tenant for 60*l.* a-year, would value that at about 50*l.* In speaking of a house let to a solvent tenant for 60*l.* a-year, supposes the tenant to repair, and the letting to be on lease.

"If a house would let for 30*l.* a-year to a solvent tenant who would repair, would value that at about 25*l.*

"If a house was let to a solvent tenant for 10*l.*, and that it lets by rack-rent in separate tenements for 20*l.*, would value it something under 10*l.*, say 7*l.* 10*s.*, according to the locality.

"If a house was let to a solvent tenant for 10*l.*, and that it sets by rack-rent for 15*l.*, would value that something under the other.

"In speaking of the above houses as let to solvent tenants for 10*l.*, means that the tenant should be bound to repair.

"If a tenement, not calculated to be divided into separate tenements, were let to a solvent tenant for 10*l.*, would value it at about 7*l.* 10*s.*

"The greater number of the tenements in Luke's parish, Catherine's parish, and great part of James's parish are let to tenants at a rent of about 10*l.* That is a general amount at which the rent is fixed in those parishes for that class of tenements. Is sure that he valued more than 1000 such tenements. Valued those at about 7*l.* 10*s.* each, according to the locality. Where a house was in very bad repair, although it might be let for 10*l.*, would probably value it at 5*l.*

"Thinks that the time was too short to make a good valuation. To value 30 or 40 houses is a good day's work to do it well. Thinks the smallest day's work he did during the valuation was from 80 to 100. Was about three months at it, but not constantly; had other professional business to attend to, and after he commenced, he heard he was not to be paid by the Board."

Franchise of burgesses.

At the period of this valuation the Municipal Corporation Bill had then been for several years before Parliament: it made the franchise of the burgesses of Dublin depend on a value ation to Poor Rate to the amount of 10*l.*

The effect of the low scale of value which had been adopted was seen when the valuation

came to be inspected by the Guardians. It was found that a great number of persons who would be entitled to be registered as burgesses of Dublin under the Municipal Bill would be excluded in consequence of their tenements being rated at sums under 10*l*. Complaints were made of the valuation and of the valuator on that ground, and there were also some objections on the ground of inequality in the valuation of particular tenements.

On the 1st February, 1840, the Board passed the following resolutions:—

Proceedings to revise the valuation.

1. "That the clerk do procure 100 objection papers, and that all objections to the valuation be entered in pencil upon those papers, filed and submitted to the Board upon the days to be appointed for the consideration of objections.

2. "That the city valuator's assistant, Mr. Seton, be requested to attend the meetings of the Board on such days as they shall appoint, until they shall have disposed of all objections to the valuation."—(APPENDIX, *Extracts from Minute Book.*)

On the 3d March, 1840, the Board proceeded to take into consideration the objections to the valuation, and the following resolutions were passed:—

Resolutions of the Board.

1. "That the Guardians of the several wards be requested to visit their wards, attended by the valuator or by a person competent to discharge the duty appointed by the valuator, for the purpose of informing themselves in cases where objections have been taken to the valuation; and that the Guardians of the College Ward do proceed to-morrow to the parishes of St. Mark's and St. Ann's, and that they do report to the Board on Friday the result of their inspection.

2. "That the Board is of opinion that the Guardians should, in their visits of inspection to the wards, intimate their desire to receive information as to cases where persons have been rated below the value of their holdings, or where a valuation has been omitted; and that in such cases the Guardians be requested to sign a formal objection on these grounds, in order that each case may be considered by the Board at their meeting.

3. "That the clerk do receive any objections to the valuation which shall be sent in before the Guardians proceed to visit their wards or electoral divisions.

4. "That the copy made of the valuation of each ward be given to the Guardians for their assistance during their investigation.

5. "That the chairman write to the Commissioners of Police, requesting that they would allow the Board the use of their valuation books in revising the valuation."

On the 6th March, the Board proceeded to take into consideration the objections to the valuation in St. Mark's and St. Ann's parishes, and on the same day passed the following resolution:—

"That it be an instruction to Mr. Seton, the assistant valuator, and the Guardians accompanying him, that they value any property which may have been omitted; and that they also report on all property which they consider undervalued."

On the 12th March the Board passed a resolution, "That the city valuator be requested to appoint two or more persons with Mr. Seton, to assist the Guardians in examining into the objections."

During the revision the Board sat from day to day as an open Committee. The Guardians of each ward, and the assistant valuator who accompanied them, reported the alterations made by them in the valuation; and it appears that the Board always adopted the alterations if the Guardian of the ward and the assistant valuator agreed on their propriety.—(APPENDIX, *Evidence of Mr. Gavin and Mr. Shannon.*)

The valuation of many houses was altered during this revision. The valuation of some were reduced, and that of a great number was raised from sums under 10*l*. to 10*l*. and upwards. The House of Lords afterwards called for a return of these alterations, which was furnished by the Board.

First revision.

The following table shows the effect of this revision on the different classes of tenements which were then brought under the consideration of the Board:—

Houses originally valued at Sums	Number taken into consideration.	Of which there were		
		Raised.	Lowered.	Left unaltered.
Under £10	314	264	19	31
£10 and under £20 . . .	129	14	72	43
£20 and under £30 . . .	111	3	70	38
£30 and under £50 . . .	192	6	123	63
£50 and upwards . . .	296	12	153	131
Total . . .	1042	299	437	306

The Board subsequently passed the following resolution:—

"That the valuation of the wards of the South Dublin Union having been carefully revised by the several Guardians of these wards, accompanied by Mr. Lawrenson or his assistants, it appears to this Board that such valuation is generally correct and creditable to Mr. Lawrenson."—(APPENDIX, *Extracts from Minute Book.*)

On the 2d of April, 1840, the first rate was struck, on the valuation as revised.

Rate struck.

The Board found it necessary again to employ the valuator to value new property, and to

South Dublin.

REPORT.

Valuation of new property.

re-value such property as might be referred to him, and on the 13th of July passed a resolution to that effect.

On the 3rd of September, 1840, the following letter from the city valuator was entered on the Minutes of the Board:—

"SIR,—In obedience to your resolution of July 13, requiring from me a valuation of the new property in the city division, I proceeded to make a valuation of the same, and in the course of this labour observed very painfully that much of the property of the late valuation was considerably undervalued by some of my late assistants; the parish of St. Peter presented a very remarkable want of judgment on the part of the valuators, and I have to report that I applied myself to a revision of this entire parish, which I beg now to submit to your Board. My remarks will be found in pencilling opposite to the figures of the late valuation.

"I have also to report that an entire revision is indispensable to a correct valuation in those places and parishes where the assistants already alluded to had the misfortune to have visited. Any further explanation you may require will be given by

"Your obedient servant,

"R. LAWRENSON."

Second revision.

A general revision of the valuation of the city district was accordingly undertaken by Mr. Lawrenson, without assistants, the effect of which is thus stated by him:—

"The effect of the second revision was a great increase of the valuation, believes to the amount of 24,000*l.*; that includes some new houses which had not before been valued. The new property amounted to about 9,000*l.*; that was property which was not in a sufficient state of forwardness to be rated at the time of the first rate. The other 15,000*l.* was the result of the alteration of former valuation. Thinks that the revision has affected some localities more than others. It has affected Catharine's ward, Andrew's ward, Patrick's ward, and the Castle ward more than the rest. Attributes that to the want of judgment in the assistant valuators who valued those wards. Found that they had valued all classes of property too low, both the higher class and the lower class. The errors were chiefly confined to property from 60*l.* down. Found houses valued at 5*l.*, which had so remained at the time of the first rate, notwithstanding the first revision, and which he has since raised to 20*l.* There are a good many such instances. There are many instances of houses originally valued at 5*l.*, and which were not altered at the revision, which he has since raised to 10*l.*, 12*l.*, and 15*l.* Believes the reason why those houses were not raised at the time of the first revision was, that there was no objection, as he was informed, by the guardians and assistant valuators.

"In the second revision has raised a great number of houses of all classes, and lowered a good number; thinks the alterations apply equally to all classes in St. Catherine's, St. Andrew's, and the Castle ward. Thinks he reduced more in James's than increased. Has reduced some of all classes; has reduced some which were originally valued by Gaynor at 10*l.* to 8*l.*

"The higher class of houses in James's parish are not so marketable as the lower class, and for that reason they are not so highly valued. A house let at 20*l.* to a solvent tenant who could pay taxes and repairs, would be valued at 15*l.* or 16*l.* Houses from 25*l.* upwards have not maintained a proportionate letting value.

"Thinks that a house set at 10*l.* to a solvent tenant, who would pay taxes and repairs, is valued at 7*l.* 10*s.* Thinks there are large numbers of persons who are registered as 10*l.* householders, and pay 10*l.* rent, who are rated at sums under 10*l.*; some at 6*l.*, 7*l.* 10*s.*, and 8*l.*; some of them are rated at 10*l.*"

Tabular view of second revision.

The following Table shows the effect of the second revision on the different classes of tenements which appear from the Revision Book to have been taken into consideration by Mr. Lawrenson:—

Houses which stood valued after the first revision at Sums	Total Number which appears from the Revision Book to have been taken into consideration.	Of which there were		
		Raised.	Lowered.	Left unaltered.
Under £10	2,851	1,311	210	1,330
At £10 and under £20 . .	2,833	989	322	1,522
At £20 and under £30 . .	1,494	316	182	996
At £30 and under £50 . .	1,928	333	260	1,335
At £50 and upwards . .	2,415	150	273	1,992
Total. .	11,521	3,099	1,247	7,175

On the 22d of September, 1840, the following resolution was passed:—"That the valuation of the South City Electoral Division, as revised by Mr. Lawrenson, be received and confirmed by the Board." A sum of 50*l.* was paid to Mr. Lawrenson for this revision.

Comparison of valuation with rent.

We were furnished with 105 instances of rents paid by persons occupying houses in different wards at the south side of the city, which will be found at length in the Appendix. In none of these instances is the valuation higher than the rent. In three instances it is the same as the rent. In all the others it is considerably below the rent. The following Table will exhibit the relation of the valuation to the rent in the instances ascertained in the several wards:—

Comparison of Rent with Valuation.

Ward.	Number of Cases.	Rent.	Valuation.	Relation of Rent to Valuation.
		£. s. d.	£. s. d.	
College . . .	8	483 0 0	317 0 0	As 100 to 66.
Merrion . . .	7	308 6 2	257 10 0	As 100 to 83.
Stephen's . .	1	160 0 0	112 0 0	As 100 to 70.
Andrew's . .	17	896 0 0	632 10 0	As 100 to 70.
Castle . . .	8	317 12 0	227 0 0	As 100 to 71.
Patrick's . .	48	1,078 11 7	736 0 0	As 100 to 68.
Audeon's . .	4	124 0 0	80 0 0	As 100 to 64½.
Catherine's . .	3	112 16 0	70 0 0	As 100 to 62.
James's . . .	9	220 0 0	140 10 0	As 100 to 64.

We obtained a return of all the tenements in the Union valued at sums from 5*l.* to 10*l.*, both inclusive, with the sums at which they had been previously valued for the purpose of the police-tax. The result of that comparison will appear from the following Table :—

Comparison of Valuations for Poor Rate and for Police Tax.

Number valued to Poor Rate at the following Sums.*		Of whom there were previously valued to Police Tax at the following Sums* :—																
		£2.	£2 10*s.*	£3.	£4.	£5.	£6.	£7.	£7. 10*s.*	£8.	£8. 15*s.*	£9.	£10.	£11. 5*s.*	£12.	£12. 10*s.*	£13.	£14.	£15 and upwards.
At £5 0*s.*	323	4	..	11	9	84	14	3	46	9	..	..	59	..	1	33	..	1	49
6 0	320	1	5	24	1	44	18	..	54	9	..	..	64	1	1	44	..	1	53
6 10	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
7 0	9	..	..	..	..	..	..	..	6	..	..	..	2	..	..	1	..	..	..
7 10	38	..	..	..	..	..	..	..	8	1	..	..	9	..	1	6	..	..	13
8 0	83	..	..	..	1	11	..	1	9	1	..	..	19	..	3	20	..	..	18
9 0	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
10 0	1626	1	1	6	27	89	27	2	125	23	2	1	328	4	36	289	1	6	658
Total .	2401	6	6	41	38	228	59	6	248	43	2	2	482	5	42	393	1	8	791

In the Appendix we have inserted a Table exhibiting the result of the comparison more in detail.

The police valuation above referred to in general followed that called Sherrard's valuation, made under 5 Geo. IV., c. 118, for the purposes of grand jury cess. It was generally considered a high valuation.

The following is a comparison of the Poor Law valuation of five streets of different classes with other valuations :—

Comparison of ditto with other Valuations.

Class.	No. of houses.	Name of Street.	Annual Value.						Parish in which situate.
			Ministers' Money.†		Sherrard's.		Police.		Poor Law.	
			£. s. d.		£. s. d.		£. s. d.		£. s. d.	
Street containing private houses	32	Merrion-street Upper .	957 0 10		4,410 0 0		4,480 0 0		3,770 0 0	St. Peter.
1st class shop street .	40	Westmorland-street .	1,079 17 1		4,405 0 0		4,405 0 0		4,260 0 0	St. Andrew & St. Mark.
2nd class shop street .	53	Castle-street . . .	1,132 1 8		3,455 0 0		3,338 0 0		2,652 0 0	St. Werburgh.
Poor street	39	Boyne-street . . .	76 13 4		241 10 0		274 0 0		255 0 0	St. Mark.
Ditto	19	Island-street . . .	39 14 2		124 0 0		156 10 0		140 10 0	St. Audeon.

The valuation to ministers' money has long been complained of as unequal.

"We compared the Poor Law valuation with former valuations of the city of Dublin, taking them by parishes. The following Table will show the result :—

Comparison of Four Valuations; by parishes.

Parishes.	Ministers' Money.†	Sherrard's Valuation under 5 G. 4, c. 118.	Police Valuation.	Poor Law.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. St. Andrew	10,595 1 8	46,022 0 0	48,747 0 0	43,204 10 0
2. St. Anne	11,778 9 2	56,812 10 0	57,757 0 0	51,207 10 0
3. St. Audeon	4,412 18 9	19,399 0 0	16,946 0 0	13,249 0 0
4. St. Bridget	5,724 2 11	23,377 10 0	21,431 10 0	18,011 0 0
5. St. Catherine	7,903 16 8	31,921 0 0	30,203 10 0	29,689 0 0
6. St. James	2,181 6 8	13,176 0 0	13,873 10 0	12,960 10 0
7. St. John	2,369 5 0	9,846 10 0	7,838 10 0	7,109 0 0
8. St. Luke	1,847 14 7	7,654 0 0	6,112 0 0	6,106 10 0
9. St. Mark	6,603 6 3	38,592 0 0	51,475 0 0	47,620 0 0
10. St. Michael	1,005 19 7	3,670 0 0	3,905 0 0	3,050 10 0
11. St. Nicholas within	760 12 6	3,929 10 0	3,830 0 0	2,876 10 0
12. St. Nicholas without	4,152 10 10	18,226 10 0	14,651 0 0	13,512 0 0
13. St. Patrick (extra-parochial) . .	..	3,027 10 0	2,999 0 0	2,897 10 0
14. St. Peter (city part of) . . .	21,735 6 8	124,865 10 0	154,807 0 0	143,923 5 0
15. St. Werburgh	4,002 0 10	11,602 10 0	12,396 10 0	10,469 10 0
16. St. Mary, Donnybrook (part of) .	..	Not valued.	22,316 0 0	16,515 11 8
Total . . .	85,072 12 1	412,122 0 0	469,288 10 0	422,401 16 8

* Both in the Poor Law valuation of the city district of this Union and in the Police Valuation, houses are valued at sums of 5*l.*, 6*l.*, 7*l.*, 7*l.* 10*s.*, 8*l.*, &c., and none appear valued at any broken sums beneath these amounts.

† According to Sherrard's return of the valuation to ministers' money.

South Dublin.

REPORT.

A comparison of the valuations of houses occupied by persons who are registered as parliamentary electors for the city of Dublin has been made; the result appears from the following Tables:—

Rating of 10*l.* City Electors.

A Return of 10*l.* Householders in the part of South Dublin Union included within the parliamentary boundary, 1833 to 1839,* inclusive.

Ward, or Electoral Division.	Number of £10 Householders whose rating was ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40. & upwds.
1. College . .	121	1	2	2	2	2	2	10	13	28	36	53	71	80	87	34
2. Merrion .	125	5	8	8	8	8	8	33	39	45	50	55	66	72	81	44
3. St. Stephen .	117	..	1	2	2	2	2	10	11	16	16	20	24	31	35	82
4. St. Andrew .	161	..	..	..	1	1	1	9	10	20	25	35	53	73	81	80
5. Castle . .	119	1	1	2	2	2	2	11	16	22	25	38	50	70	89	30
6. St. Patrick .	150	1	1	1	1	2	2	21	26	41	45	79	92	112	119	31
7. St. Audeon .	182	1	2	3	3	4	4	37	47	68	82	108	123	144	148	34
8. St. Catherine	75	2	5	5	5	5	5	34	41	45	48	53	55	60	64	11
9. St. James .	111	2	4	5	5	5	5	35	39	49	54	70	86	91	96	15
10. Donnybrook, part of . .	107	19	24	26	28	36	42	61	71	76	78	89	96	99	101	6
11. Rathmines, part of . .	28	1	1	1	1	3	3	5	8	8	8	11	14	19	24	4
Total . .	1,296	33	49	55	58	70	76	266	321	418	467	611	730	851	925	371

A Return of 10*l.* Freeholders and Leaseholders in the part of South Dublin Union included within the parliamentary boundary, 1833 to 1839,* inclusive.

Ward, or Electoral Division.	No. of £10 Freeholders and Leaseholders whose rating was ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40 & upwds.
1. College . .	46	2	2	2	2	2	2	5	7	8	9	16	25	33	37	9
2. Merrion .	35	2	3	3	3	3	3	9	10	14	16	18	21	21	21	14
3. St. Stephen	54	..	..	..	..	..	..	3	4	5	6	8	10	13	15	39
4. St. Andrew .	88	..	..	..	..	..	..	1	2	4	6	12	23	37	42	46
5. Castle . .	51	..	..	..	..	1	1	4	5	10	10	16	25	31	34	17
6. St. Patrick .	70	..	1	1	1	1	1	6	8	10	11	21	31	45	55	15
7. St. Audeon .	48	..	..	..	..	..	..	11	16	19	20	27	31	34	41	7
8. St. Catherine	26	..	..	1	1	1	1	8	11	12	13	17	19	19	22	4
9. St. James .	31	..	..	..	..	..	..	2	4	6	6	8	16	23	24	7
10. Donnybrook, part of . .	17	2	2	3	3	4	4	5	6	9	9	14	16	16	17	..
11. Rathmines, part of . .	8	..	..	..	..	..	..	1	1	1	1	1	3	3	4	4
Total . .	474	6	8	10	10	12	12	55	74	98	107	158	220	275	312	162

A Return of 10*l.* Householders in North and South Dublin, registered in 1840:*—

Unions.	Number of £10 Householders whose rating was ascertained.	Number of the preceding who are rated at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	£40 & upwds.
North and South Dublin . .	985	18	33	45	66	82	87	261	302	400	451	550	647	715	772	213

* In the return of the valuation of electors registered in 1840, those resident in the part of the city in the North Dublin Union are not distinguished from those in the South. A summary of all the electors for the city of Dublin whose rating was ascertained by referring to the books of both Unions, will be found in the Appendix, page 402 *b.*

A Return of 10*l.* Freeholders and Leaseholders in North and South Dublin, registered in 1840:*—

Unions.	No. of £10 Freeholders and Leaseholders whose rating was ascertained.	Number of the preceding who are rated at Sums													
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10*s.*	Under £15.	Under £17. 10*s.*	Under £20.	Under £25.	Under £30.	Under £3 .	Under £40.	£40. & upwds.
North and South Dublin . .	147	1	3	3	4	5	5	16	18	26	34	48	58	66	80	67

Rural districts.

Mr. Vaughan, the valuator of the rural divisions, was during the same period engaged in valuing the North Dublin Union. The period during which he was engaged in the valuation of both Unions was two months; the time agreed on was three, but he was a month of that time absent on professional business. He went on alternate days to the North and South Dublin Unions. He was obliged to employ assistants. They went over the Union and numbered the tenements on the map; inquired the names of the occupiers and owners; entered them in the field-books, and made such other observations and inquiries as they considered would be of use in setting a value on the tenements. The assistant employed in the Rathmines and Donnybrook electoral divisions, in which there is much house property, was an architect. Having made this preliminary survey, that assistant accompanied the valuator, and pointed out the localities of the various holdings, and their advantages and disadvantages. They valued in that way about 400 houses a-day.

Classification of property in rural districts.

The value of the property in the rural districts of the Union is affected throughout its whole extent by its vicinity to Dublin, and the classes of property it contains are so various and peculiar, that it was necessary to apply different rules of valuation to many of them.

The classes of property valued were stated by Mr. Vaughan as follows:—

1. Villa property.
2. Land used for agricultural purposes, but the value of which is enhanced by being in the vicinity of house or villa property (including building ground).
3. Localities occupied by large farms.
4. Localities occupied by small farms of a size sufficient to support a family.
5. Crowded localities.
6. "Townfields" round the villages of Donnybrook, Rathmines, Rathfarnham, and part of Palmerstown.
7. Houses in towns and villages.
8. Mills and factories.
9. Mountain districts, about 10,000 acres.

Valuation of building ground.

Mr. Vaughan's mode of valuing "villa property" is stated in his evidence as to the rural districts of North Dublin. (See APPENDIX, North Dublin.)

He states that he valued the 2nd of the above classes of property as agricultural ground and not as building ground: "he knows land to be let for 20*l.* which is valued at 6*l.* 12*s.* The person who pays that 20*l.* an acre does so on the speculation of letting it for building ground; but for agricultural purposes it is only worth 6*l.* 12*s.*; was desired to value it in that way by the Guardians and the Commissioners. (APPENDIX, South Dublin—*Evidence of Mr. Vaughan.*)

The following extracts from Mr. Vaughan's evidence will explain the principles adopted by him in valuing localities occupied by large farms:—

Large farms.

"The large farmers complained of the valuation, which came nearer to the rents they paid than the valuation of holdings near Dublin. Did not go so near the letting value in the South Dublin Union as he had done in the North. Land of the same quality on the south side lets higher than on the north; valued it at the same acreable rate; knew that the effect of this was to make it more under the letting value, but did so to lessen the number of objections, having had experience of the difficulty of maintaining a valuation which comes near the letting value. Taking the valuation of a farm of 100 acres occupied solely for agricultural purposes, and not with a view to its being ever used as building ground; and supposing it let at the utmost rent that a solvent tenant would pay, thinks that the valuation is about one-sixth lower. Thinks that on the Marquis of Lansdowne's and Sir C. Domville's property the valuation comes up to their rents. Thinks that when a solvent tenant agrees to pay the utmost value, he does not intend to keep the farm in its present condition; thinks that his valuation is a little under the utmost that might be obtained from a solvent tenant who would keep the farm in its present condition."

Localities occupied by small farms.

"He valued small holdings according to the same acreable value as that fixed on by him for large farms; he would consider it a very cruel principle to charge the small holders with a higher valuation merely because their necessities oblige them to pay a higher rent." (APPENDIX, South Dublin—*Evidence of Mr. Vaughan.*)

Houses in towns and villages.

Mr. Vaughan considers that his valuation of house property in towns and villages is within one-fourth of the rent, and that if the taxes, repairs, and insurance which are in general paid by the tenant were deducted, his valuation would be within about one-sixth of the rent so reduced.

Shops.

"He thinks that his valuation of shops in the suburban villages is within a sixth of the rent

* In the return of the valuation of electors registered in 1840, those resident in the part of the city in the North Dublin Union are not distinguished from those in the South. A summary of all the electors for the city of Dublin whose rating was ascertained by referring to the books of both Unions, will be found in the Appendix.

South Dublin.

REPORT.

paid, reduced by the amount of taxes, repairs, and insurance. He considers he is as near the rent in the valuation of shops as in that of private houses. He is aware that in the city there is a greater difference between the valuation and the rent of shops than between the valuation and rent of private houses, but he thinks that in his own valuation he has not made any such difference."

Houses occupied by the humble classes.

"There is," he says, "a greater difference between the rent and the valuation of houses in towns and villages occupied by the poorer classes than between the rent and the valuation of houses of a higher class. The persons who occupy those houses pay a weekly rent, and neither repair nor insure; the rent is very precarious, and takes trouble to collect. Is aware that there is a class of persons who make it a sort of business to let such houses. They look after the tenants and get the rents paid, and those rents so paid are extravagantly high, but it is an undesirable sort of property in which respectable people do not like to be concerned. Those extravagant rents are double the valuation." (APPENDIX, South Dublin—*Evidence of Mr. Vaughan.*)

Mountain districts.

Speaking of the mountain districts, Mr. Vaughan states:—"There is a great extent of mountain; about 15,000 acres in the electoral divisions of Tallaght and Whitechurch. A great portion of it is inclosed and let at an acreable rent. The part which is not inclosed is grazed in common. The skirts of the mountain are inclosed, and each tenant has liberty over the mountain in proportion to the extent of his arable rent. Those farms range from five to fifteen acres of arable. The rents which they pay is about 1*l.* an acre for the arable with the right over the mountain. This applies particularly to Mr. Cobbe's estate: had his rental while making the valuation. From the way in which it is held it was impossible to mark the boundaries of the holdings on the Ordnance maps. The estate is held in *rundeal*, that is, there may be twenty occupiers of one field, each holding a few ridges; and it is the same with all the fields which may be in tillage in a townland. Where a field which has been tilled becomes laid down again in grass, it becomes common to the whole. Was obliged to adopt Mr. Cobbe's rental. Thought his rent was a fair one. Found an estimate of the value of the whole townland, and compared it with the total of his rent-roll for that townland. The estate is held at will, and the county cess is paid by the landlord. Believes that the landlord could get a higher rent for the land; supposes he could get 10 per cent. more from a solvent tenant. Thinks a valuation is correct if it amounts to a fair rent between landlord and tenant, even though a higher rent may be got from a solvent tenant. It would be impossible to maintain a valuation against the objections which would be made to it if it went up to the utmost that could be obtained from a solvent tenant." (APPENDIX, South Dublin, *Vaughan.*)

Occupation in common.

First revision.

The revision of the rural divisions was performed by a committee of inspection for each division, consisting of the Guardians for the division. They went round with the valuators and visited the tenements, the valuation of which was objected to. Each committee of inspection was supposed to consist of the two Guardians for the division, but only one actually went round to visit the tenements. The Guardians of two divisions, Clondalkin and Tallaght, held public meetings of the rate-payers and objectors. There were about 200 objections sent in relating to the valuation of the rural districts, but after the tenements had been inspected, not more than thirty were reduced.

Second revision.

Six or eight months after the rate was struck, the Board inserted an advertisement in the newspapers, calling on any person who had complaints to make of the valuation to send in objections. About thirty objections were sent in accordingly, which were referred to Mr. Vaughan to report on.

The valuator was also directed to value a considerable number of houses, the building of which had been completed since the original valuation. This revision affected only the new buildings and the valuations to which the objections had been taken. Mr. Vaughan stated to us that "no general revision of the valuation of the rural districts was intended or required, and that the Board considered the scale fair enough." (APPENDIX, South Dublin—*Evidence of Vaughan.*

Mr. Arabin, the chairman of the Board, and an elected Guardian for one of the rural divisions, is of opinion that the valuation of the rural divisions is below the actual rent paid upon late lettings; he mentioned one instance of a demesne which was let upon a lease a year or two ago for 420*l.*, and for which a fine of 700*l.* or 800*l.* was paid. The valuation is 391*l.* 7*s.* 6*d.*; he considers that taking the fine into consideration that demesne is let high. He stated that the valuation had in general given satisfaction.

Comparison of valuations of Celbridge and South Dublin Unions

Mr. Arabin is also a Guardian of the Celbridge Union which adjoins the rural division of South Dublin. Comparing the valuation of these two Unions, he says "The valuation of Celbridge, so far as some divisions are concerned, is considerably higher than that of South Dublin. It is in many cases in those divisions above the rents. Since the Celbridge Union was valued the people of the South Dublin Union are better satisfied with their own valuation, seeing that it is so much lower than Celbridge: is now speaking of the rural divisions. Considers that the ratepayers of a Union are generally better satisfied with a low valuation than a high one; thinks that both landlords and tenants are better satisfied; says so from his experience of both the Unions of which he is a Guardian."

We were able to ascertain the rating of 100 10*l.* electors of the county of Dublin, whose tenements are situate within the rural districts of this Union.

It was extremely difficult to trace the names of the electors in the Poor Law Books of this Union, which very frequently omit the Christian names of the occupiers. This often renders it impossible to identify their tenements.

The result of the comparison of those whose rating was ascertained appears from the following Tables:—

Number of £10 Electors whose Rating ascertained.	Number of the preceding Rated at Sums		Number rated under the preceding Sums whose holdings are							
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
100	Under £5	6	..	..	..	..	..	..	..	6
	Under £6	10	..	..	..	..	..	..	..	10
	Under £7	12	..	..	..	..	..	..	..	12
	Under £8	12	..	..	..	..	..	..	..	12
	Under £9	14	..	..	..	..	..	1	1	13
	Under £10	16	..	..	..	..	..	1	1	15
	Under £12. 10*s.*	26	..	1	1	1	1	6	7	19
	Under £15	32	..	1	1	1	1	8	9	23
	Under £17. 10*s.*	40	..	1	1	2	4	11	12	28
	Under £20	42	..	1	1	2	4	11	12	30
	Under £25	49	..	1	1	2	7	15	16	33
	Under £30	56	..	1	1	2	7	16	17	39
	Under £35	64	..	1	1	2	7	17	18	46
	Under £40	69	..	1	1	2	7	17	18	51
	At £40 and upwards.	31	1	8	11	14	16	18	19	12
	Total whose rating ascertained, with area of their holdings	100	1	9	12	16	23	35	37	63

The total area in statute acres comprised in the tenements of the 100 10*l.* electors whose rating was ascertained, is 1413A. 2R. 4P., and the amount of their valuations 3840*l.* 2*s.* 8*d.*, being an average of 14A. 0R. 21P. for each tenement, valued on an average at 2*l.* 14*s.* 4*d.* per acre.

CHARLES HAIG.
CHARLES KELLY.

Inquiry held at Dublin, 28th March, 1841, and subsequent days.

CORK UNION.

Cork.

REPORT.

REPORT.

Population and area of Union.

THE Union of Cork, which comprises the entire of the county of the city of Cork, and portions of the baronies of Kerricurrihy, Barretts, East Muskerry, Barrymore, and Fermoy, in the county of Cork, extends over an area of 142,688 statute acres, and contains a population of 158,339, according to the census of 1831.

Number of Electoral Divisions and Guardians.

The union, which was declared on the 3d April, 1839, consists of 14 electoral divisions. There are 13 ex-officio, and 40 elected guardians, of whom 20 are elected for the city of Cork electoral division, which is divided into 12 wards.

Valuation Committee appointed.

At the first meeting of the Board of Guardians, held on the 4th of June, 1840, it was resolved that a committee of nine should be constituted for the purpose of conferring with the Assistant Commissioner upon the most effective steps for insuring the completion of the valuation of all assessable property, and the declaration of the workhouse of the Union, at the earliest period consistent with the forms prescribed by the Act of Parliament, and the order of the Poor Law Commissioners. And at a subsequent meeting, held on 1st July, 1839, it was resolved that this committee should be requested to superintend the valuation of the Union, and the allocation of the remuneration to the valuators; and that so soon as the services of the superintending valuators should be required to check the value of any portion of the Union, the committee should forthwith instruct them to proceed to discharge that duty.

Appointment of valuators.

At the second meeting of the Board, held on the 17th of June, 1839, three superintendents and 12 valuators were appointed, in pursuance of a recommendation from the Valuation Committee. Amongst these valuators the Union was apportioned into four districts, the city electoral division being divided into two, and the rural divisions into two other valuation districts, to each of which three valuators were assigned. I was only able to procure the attendance of four of the gentlemen who had originally acted as valuators. Two of these, Messrs. William Halanan and John Ahern, had, in conjunction with Mr. John Haynes, valued seven of the rural electoral divisions of the Union, viz., Blarney, Inniscarra, Grehagh, Whitechurch, Carnarar, Rathcooney, and Kilquane. The other two, Messrs. John Barry, and Daniel Foley, had, in conjunction with Mr. Nicholas White, valued one half of the city of Cork electoral division, comprising the wards of Glanmire, Mansion House, St. Finn Barr's, Cornmarket, Bishopstown, and Blackrock.

Qualifications of valuators.

Mr. Halanan had previously valued the parish of Ballinora, in the south liberties of Cork, and some townlands in the county. Mr. Ahern is a farmer, and resides within three miles of Cork. Mr. Haynes had been a tithe proctor for a considerable time. Mr. Barry is a builder by profession, and has a number of houses in the city. Mr. Foley is an extensive manufacturer, and has also built extensively in the city of Cork. Mr. White was extensively engaged in agricultural business, and had acted as agent and overseer for several properties in the neighbourhood of the city.

Documents furnished to valuators.

The only documents furnished to the valuators were the Poor Law Commissioners' circular on valuation and rating, and the county cess applotment, which they merely used to ascertain the extent of the different holdings, but they could not rely on it at all as to value.

Mode in which valuators proceeded.

The inquiries made by the valuators in the rural districts on visiting each tenement were as to its boundaries and extent, and the names of the occupant and immediate landlord. In the city electoral division the valuators inquired into the extent of the premises, the names of the real occupant and landlord, the rent, and whether any and what fine had been paid, or improvements made by the tenant. The valuators had in no instance entered the amount of the rent payable by the tenants in their field books.

Standard of value adopted.

In the rural districts.

In the city.

The standard of value adopted in the rural districts was, what, in the opinion of the valuators, each tenement was worth to a solvent tenant, reserving a reasonable remuneration for capital, time, and labour, and was struck at the rate of prices of farming produce at the time of the valuation. The standard adopted by the valuators in the city was not the rack-rent, but the fair rent which a solvent tenant could afford to pay after deducting repairs, rates, and taxes. No allowance was made either in the rural or city divisions for any profit to be derived by the tenant rom the occupation.

Application of standard to farms of different sizes.

Farms of 60 acres and upwards were most prevalent in the portion of the Union valued by Messrs. Halanan, Ahern, and Haynes, and in applying their standard they put a higher value on small farms on which there were houses than on large farms.

Valuation of houses in this country.

In the rural districts the valuators valued houses and lands separately, even when occupied together.

In the city.

The city valuators estimated the value of each house according to its state of repair and its locality; they estimated local advantages and disadvantages from their own general knowledge of the city and liberties, and the value of houses and tenements in the different streets and districts.

Proceedings of Board for the purpose of correcting and revising valuation.

The valuation having been completed on the 20th of October, 1839, at a meeting of the Board of Guardians, held on the 23d of October following, it was resolved that notice should be given of the intention of the guardians to sit from 12 till 4 o'clock daily, for the purpose of receiving suggestions as to the valuation on the part of the public, who were invited to attend; and notice was thereby directed to be given by the clerk of the Union, that the rate was intended

to be made with as little delay as possible. and that the books were then open for inspection. A notice having been accordingly published in pursuance of this resolution, the Board of Guardians met on the 28th of October following, for the purpose of hearing objections to the valuation. They commenced with the Cork electoral division, and sat daily until the 2d of December following, examining into and deciding on the several objections in that and the other electoral divisions. (See extracts from minute-book, APPENDIX.) After hearing the objections, and examining the objectors and the valuators, the Board of Guardians either dismissed the objection, or directed the valuators to revisit the tenements, and to reconsider their valuation, which the valuators accordingly did; and if they still retained their original opinion, the valuation was confirmed, the Board of Guardians in no instance taking upon themselves to alter the valuation without the valuator's consent. (See Messrs. Barry and Foley's evidence, APPENDIX.)

Resolution for appointment of revising valuators.

At a meeting of the Board, held on the 3d of December, 1839, it was resolved, that, the necessity for procuring a rate to supply the immediate wants of the poor in this Union, having coerced the Board to limit the valuators to a period of time for valuing the Union, not quite sufficient for effecting a full, equal, or satisfactory valuation thereof; in order to satisfy the public mind, and prevent the numerous appeals which would be otherwise made, the Board should take immediate measures to effect, before a second rate, a full revision of the entire Union; and that an application should be made to the Poor Law Commissioners to aid the Board in appointing three competent persons to act jointly in such revision, such appointment to be but for one year. At a subsequent meeting, held on the 16th March, 1840, it was resolved that only two persons should be appointed for the purpose of revising the valuation; and again, on the 20th of April following, that three persons not theretofore employed should be chosen for revaluing the entire property in all the electoral divisions of the Union; but no appointment took place until it became necessary to make a second rate, which was struck upon the original valuation. However, on the 31st of August following, in pursuance of a resolution passed on the previous Board day, that only one permanent officer should be appointed to revise the valuation of the Union, Mr. Timothy Lane, who has been a collector of grand-jury cess within the liberties of Cork since July, 1836, was appointed, at a salary of 120*l.* per annum. His duties were defined by the Board as follows:—

Mr. Timothy Lane appointed.

Duties of revising valuator.

1. To investigate all objections made by rate-payers to the valuation of their own property.
2. To investigate all objections made by rate-payers in reference to the valuation of the property of other parties.
3. To revise the valuation of each district as the Board might direct.
4. To assist in making out the rate-books.
5. To fix a value on all new buildings as they became inhabited, and improvements and deteriorations in the property of the Union.
6. To attend at the trial of the appeals.
7. To attend at the Board-room for the above purposes whenever the guardians should direct.
8. To report on all those subjects to the Board, from time to time, as occasion might arise.

Appointment of Committee of revision.

At a meeting of the Board, held on 19th October, 1840, a committee of five was appointed to arrange and direct the manner in which the revision of the valuation of the Union should be proceeded with; and the revising officer was directed to report, from week to week, to the committee the progress made in such committee; and the committee were directed to report each week to the Board.

Mr. Lane's opinion of original valuation.

Mr. Lane stated that the original valuation of the rural districts of the Union had given very general satisfaction, and that he had been only called on in very few instances to revise it; but that he had been very frequently called on by rate-payers in the city, complaining of an excessive valuation. In most of the places visited, he had left the value as it was; in some instances he had lowered it, and in a very few increased it. The standard of value which he had adopted was what a solvent tenant could fairly afford to pay for the premises. His valuation of the entire Union is now complete; and a notice was given, on the 29th of March, 1841, of its being open to the inspection of the rate-payers, and of the intention of the Board of Guardians to make a new rate, pursuant to such valuation.

His standard of value.

Relation of valuation to rent.

Messrs. Halanan and Ahern stated that the only instances in which they had instituted a comparison between their valuation and the rent, was with respect to three or four farms in the townlands of Lisart and Drumbee; the result of which was, that the amount of the rent, as stated to them by the tenants, was double the amount of such valuation; and that the valuation, generally, was supposed to be below the rent. Messrs. Barry and Foley stated that they had instituted a comparison between the valuation set by them upon each tenement, and the rent actually paid, whenever they could ascertain it correctly; the result of which was, that their valuation was about 15 per cent. higher than the old county cess valuation, but was in general lower than the rent. Mr. Lane had instituted no comparison between the valuation and the rent, as he considered it impossible to ascertain correctly the rents actually paid by the rate-payers within the Union.—(See Evidence of Valuators, APPENDIX.)

Proportion of leases and mode of tenure.

Messrs. Halanan and Ahern stated that the most usual mode of letting lands, in the part of the Union valued by them, is from year to year; that Lord Middleton, who is the greatest landed proprietor in the Union, has not granted any leases since he came into possession of the estate, though a great portion of it has fallen out of lease; that Mr. Jeffries, of Blarney, is in the habit of granting leases for a term of only five years; but that Captain Rogers, Mrs. Puxley, Mr. Atkins, and Mr. Putland, who are owners of several townlands in that part of the Union, grant leases to their tenants for three lives, or 31 years. Mr. Timothy Lane stated that, from his knowledge of the mode of letting lands in this part of the country, he

considered there was a growing disinclination, on the part of landlords, to grant new leases on the expiration of the old ones, and that he believed there was an anxiety on their part to let their lands from year to year, according to the English system.

Rating and classification of 10*l.* County Electors at present on registry.

The number of 10*l.* electors of the county of Cork at present entitled to vote, whose rating I was enabled to ascertain, was 75. Of those,—

2 are rated under 5*l.*
4 „ under 6*l.*
4 „ under 7*l.*
6 „ under 8*l.*
7 „ under 9*l.*
8 „ under 10*l.*

In addition, I ascertained the rating of 54 persons who had registered a 10*l.* franchise out of tenements situate within this Union in 1832, but had not since renewed their registries. Their names, with the acreable extent of their holdings, and the amounts at which they are rated, will be found in the Appendix to this Report.

Rating and classification of 10*l.* City Electors.

I also ascertained the rating of 1751 persons at present entitled to vote for the City of Cork as 10*l.* householders. The following is a classification of their tenements according to amount of rating:—

Number of £10 Electors of the City of Cork, (registered 1833 to 1840,) whose rating was ascertained.	Of whom there are rated														
	Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12. 19*s.*	At £12. 10*s.* and under £15.	At £15 and under £17. 10*s.*	At £17. 10*s.* and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and upwards.
1751	57	40	48	38	123	55	219	97	125	91	174	116	107	64	397

Of these 1751 electors, the tenements of 350 include land, whose classification according to extent of holding, is as follows:—

Number of £10 City Electors. (registered 1833 to 1840,) whose tenements include land.	Of which there are containing,								
	Under 5 Acres.	5 Acres and under 10 Acres	10 Acres and under 15 Acres.	15 Acres and under 20 Acres.	20 Acres and under 25 Acres.	25 Acres and under 30 Acres.	30 Acres and under 35 Acres.	35 Acres and under 40 Acres.	40 Acres and upwards.
350	111	40	38	22	18	16	10	13	82

I also ascertained the rating of 171 £10 Electors of the City of Cork, registered in 1832, and still in occupation of their holdings, but who do not appear to have since renewed their registries. The following is a classification of their tenements according to amount of rating:—

Number of £10 Electors of the City of Cork, registered in 1832, and not since re-registered, whose rating was ascertained.	Of whom there are rated,														
	Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12 10*s.*	At £12 10*s.* and under £15.	At £15 and under £17 10*s.*	At £17 10*s.* and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and upwards.
171	14	8	10	4	14	6	20	7	6	7	8	10	11	4	42

Of these 171 Electors of 1832, the tenements of 48 include land; which, classified according to extent of holding, are as follows:—

Number of £10 City Electors of 1832, traced in Rate-books, whose tenements include land.	Of which there are containing								
	Under 5 Acres.	5 Acres and under 10 Acres.	10 Acres and under 15 Acres.	15 Acres and under 20 Acres.	20 Acres and under 25 Acres.	25 Acres and under 30 Acres.	30 Acres and under 35 Acres.	35 Acres and under 40 Acres.	40 Acres and upwards.
48	12	5	4	2	4	1	1	5	14

T. KENNEDY LOWRY.

Inquiry held at Cork, 29th, 30th, and 31st March; and at intervals to 13th April, 1841.

LIMERICK UNION.

Limerick.

REPORT.

REPORT.

THE Union of Limerick was declared on the 20th of December, 1838.* It contains seventeen electoral divisions, of which the city and liberties of Limerick form the first: eleven of the others lie within the county Limerick, and the remaining five within the county Clare. The electoral division of Limerick is subdivided into five wards, named after those into which the city has been divided by the late Municipal Act; and each of these comprises, in addition to the municipal ward of the same name, an adjoining section of the old Liberties of Limerick.

Declaration of the Union.

Its contents.

In the Sixth annual Report of the Poor Law Commissioners the area of this Union, in its present extent,† is stated to be 125,912 statute acres, and to contain, according to the census of 1831, a population of 139,264 inhabitants. The area, as ascertained by the valuator, and stated in the valuation books, is 184,482*a.* 3*r.* 28*p.* statute measure.‡

Extent and population.

The county Limerick portion of the Union includes the baronies of Pubble Brien, Owneybeg, and Clanwilliam, and a small part of the barony of Small County; and the portion of the Union which is in the county Clare lies partly within the barony of Bunratty, and partly within that of Tulla. The number of elective guardians is 40. Twenty of these are returned by the electoral division of Limerick, four being chosen by each of its wards. There are 13 ex-officio guardians.

Number of guardians.

Mr. Piers Creaghe was appointed valuator of the Union on the 1st of May, 1839, and in the course of the same month commenced his valuation, beginning with the electoral division of Patrick's Well.

Appointment of valuator.

Mr. Creaghe as been for many years an architect and civil engineer, and has frequently valued lands for private purposes, though not by profession a valuator of land. He produced to the Board, when a candidate for the appointment, a written testimonial in his favour, signed by several of the leading proprietors in the neighbourhood of Limerick, most of them gentlemen of the county Clare, in which Mr. Creaghe resided for nine years before he established himself in the city of Limerick, where he has resided for the last six years and upwards.

The only documents furnished to Mr. Creaghe for the purpose of assisting him in the valuation of the Union, (with the exception of a valuation of St. Michael's parish, in the city of Limerick, which had been made by the Commissioners appointed under the Acts for paving, lighting, and watching that parish,§) were some tithe surveys and valuations, of which he made no use, finding, as he states, that they were likely only to mislead him. The previous valuation of St. Michael's parish he did not, in any instance, adopt, as it did not, in his opinion, give the true relative value of the tenements in that parish.

Documents furnished to the valuator.

Mr. Creaghe says that in valuing land, after he had ascertained the quantity held by the occupier, and satisfied himself as to the nature and quality of the land in its actual state, he supposed a person willing to take it as tenant from year to year, and undertaking to keep it in the state it was then in, and to pay all taxes upon it except tithe; and considered at what rent it ought to be set to such a person, that is, what was the *fair* rent for him to pay: the "fair rent," in such a case, was what he set down as the net annual value of the tenement. He was not guided by the rent actually paid, which he considers no test of the value of land. He thinks that the rents paid are calculated only to mislead a valuator, and says that, to guard against being so misled, he in general valued the tenements before he inquired as to the rents paid for them. He does not think the utmost that can be got from a solvent tenant a test of value, that, owing to the competition for land, being higher than what he considers the fair rent. He means by a *solvent* tenant, "a tenant able to pay his rent, and to keep paying it," not a tenant with capital.‖

His mode of valuing land.

The fair rent, his test of value.

Not the utmost that could be got from a solvent tenant.

By the fair rent which is, according to his valuation, the net annual value of the land, Mr. Creaghe says that he means a rent which leaves the tenant enough of the produce of the land for the comfortable subsistence of himself and his family. He thinks that ten Irish acres of the average quality of land in the county Limerick, if let at a rent of the amount of the net annual value set upon it by him, ought to enable the tenant to have enough of potatoes and milk through the year, with a pig to kill for bacon; and he says he does not think a rent would be fair which would not enable a tenant holding that quantity of land to derive a subsistence of that kind from his occupation of it. It would appear from the evidence of Mr. Creaghe, and that of Mr. Alton, one of the guardians, which will be found in the Appendix, that this is a degree of comfort which very few of the tenants of small holdings in this Union enjoy. Mr. Creaghe says, that it is more than many occupiers of 30 acres are able to get out of the land; so high are the rents they pay for it.¶

Valuator's description of what he means by the "fair rent."

Mr. Creaghe states that he applied the same principle and the same standard, without dististinction, to large and small farms; and, where the quality and condition of the land was

* Fifth Annual Report of the Poor Law Commissioners, Appendix, p. 93.

† Some townlands originally included in the Electoral Division of Kilfeenaghta were separated from the Union by an order of the Commissioners, bearing date the 13th of May, 1839. See Sixth Annual Report, Appendix, p. 296, and Fifth Annual Report, Appendix, p. 95.

‡ See table at the end of this Report.

§ 47 Geo. III., sess. 2, c. 75, and 51 Geo. III., c. 104 (local and personal).

‖ Evidence of Mr. Creaghe, APPENDIX.

¶ Evidence of Mr. Creaghe and Mr. Alton, APPENDIX.

No distinction made between large and small farms.

the same in both, he fixed upon the same rent per acre as the fair rent for each of them; conceiving that the fair rent for a small farm not requiring capital, that is the rent which leaves the tenant a reasonable remuneration for his time and labour, (which was all that was to be in that case taken into account) was also a fair rent per acre for a large farm, of land of the same quality and actual condition; that it left the tenant of the latter enough to remunerate him for the capital necessary to keep the land in its actual state, as well as for his time and labour, and did not leave him more than enough for that purpose.*

Valuation of houses.

In valuing a house, Mr. Creaghe, taking into account its extent, and the advantages or disadvantages of its situation, supposed the tenant to pay the expense of the repairs necessary to preserve it in the state in which he saw it externally, and the cost of an insurance (except in the case of the country cabins and cottages, which are never insured) and to pay besides all taxes, except tithe; and fixed its value by determining what, over and above those taxes and expenses, it was reasonable that he should have to pay in the shape of rent.

Of houses and land when occupied together.

When he found a house and land occupied together, he valued them separately, and added the separate values of the two as making up the joint value of both.†

For further particulars as to Mr. Creaghe's application of the principles of his valuation stated in the foregoing summary of a portion of his evidence, I refer to the evidence itself given in the Appendix.

Valuation committee appointed.

At the time of Mr. Creaghe's appointment, a Valuation Committee, consisting of 10 guardians (5 nominated for the city, and 10 for the country divisions of the Union) was appointed to superintend the valuation as it proceeded; but the valuation does not appear to have been interfered with while in progress, either by this committee or the general Board, except upon the occasion of a meeting held on the 14th of August, 1839, for the purpose of

Resolution of 14th August, 1839.

examining the valuation (then completed) of the electoral division of Patrick's Well, at which the committee and Board (12 of the guardians being present) declared that that valuation was too low, and passed a resolution declaratory of the principle on which the valuation ought to be conducted. That resolution, and the other proceedings of the meeting, as stated in the minute book of the guardians, will be found in the Appendix. Mr. Creaghe says that he did not in consequence of this resolution alter the mode or the scale of his valuation, with which from that time forward the majority of the guardians expressed themselves satisfied.

Valuation completed 12th August, 1840.

The period originally fixed for completing the valuation of the Union having been from time to time extended, the valuation was finally completed on the 12th of August, 1840; and the valuation-books (many of which had, for some time previous, been kept open under the directions of the Board for inspection by the guardians,) having been all kept open during the usual period for inspection by the rate-payers, 16 objections were taken to the valuation, and nine of these were, with the consent of the valuator, allowed by the guardians, the alteration

Vote of thanks to Mr. Creaghe

made in consequence being a reduction of the amount, in all, of 17*l.* 2*s.* 2*d.* At a meeting of the Board, held on the 5th of September, 1840, at which 22 guardians were present, the valuation thus reduced was confirmed by the Board, and a vote of thanks to Mr. Creaghe for the ability and accuracy with which he had executed the task committed to him, was unanimously passed. By another resolution, passed at the same meeting, the first rate was struck at 5*d.* in the pound.‡ There has been no appeal against the valuation, nor, when I was in Limerick, had any notice been given of an intention to appeal. Both Mr. Creaghe and Mr. Alton say that the valuation has given general satisfaction to landlords as well as to the occupiers, both classes being, according to Mr. Creaghe, in favour of a low valuation. The wish on the part of the landlords for a low valuation is by some attributed to a dread of an income or property tax, of which they apprehend the Poor Law valuation may in some manner be made the basis. Mr. Creaghe himself thinks that it may arise from the wish of the resident landlords, who are numerous in this Union, to have their demesne and other lands in their own occupation valued low. It appears that Mr. Powell, who is one of the resident landlords of the Union, and an ex-officio guardian, objects to the valuation as being too low; but though I sought, I did not obtain, an opportunity of an interview with that gentleman.

Rents of the 10*l.* electors whose rating has been ascertained.

Mr. Creaghe did not, for the few first months after he commenced his valuation, make any inquiries as to the rents paid by the occupiers; but having been directed to do so by the Assistant Commissioner of the district within which the Union lies, he afterwards ascertained the rent as accurately as he could in every instance, and, in the end, obtained some information as to the rent of every tenement in the Union for which rent was paid. His means of information and course of inquiry on this subject will be found described in his evidence. The rents of the city of Limerick he took down in the books used by him in valuing that portion of the Union, which he produced to me; and I have been enabled, by means of those books, to state the rents, as ascertained by him, of the 10*l.* electors whose tenements lie within the city of Limerick, and whose rating I have ascertained; and to include in the Appendix a table showing the rating and rents of the occupiers, registered and unregistered, of five of the most considerable streets in the city, two of them (George-street and William-street) situate in the best part of the New Town, of which they form a large portion, and the other three in the Old Town.

With regard to the rents of the 10*l.* electors whose tenements do not lie within the city, I have not taken them from the valuator's field-books, which are so arranged that the process of ascertaining the rents by reference to them would have required more time than I was able to devote to the inquiry, and contain besides, in many instances, only the results (frequently, Mr. Creaghe says, inaccurate) of his first inquiries as to the rents; but taking the landlords' proportion of the rate as stated in the rate-book, which had been calculated by Mr. Creaghe upon the most accurate information he had been, at the time of making that calculation, able

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* Evidence of Mr. Creaghe, APPENDIX.
† Ibid.
‡ Extracts from Minute Book, APPENDIX.
§ Ibid.

to obtain, I calculated, with his assistance, the rent from the rate. The rate having been struck at 5*d.* in the pound, 2½*d.* was the sum which the occupier was entitled to deduct from each pound of the rent he had to pay, and, therefore, every 2½*d.* in the landlord's proportion of the rate gave 1*l.*, and every halfpenny 4*s.* of the rent. Mr. Creaghe had always calculated the landlord's proportion of the rate to the halfpenny. So that wherever the rent stated in the Appendix differs from the precise rent ascertained by the valuator, it differs only by a fraction of 4*s.* The average deviation from the precise rent ascertained by the valuator, taking it to be 2*s.* per rent. is only $\frac{1}{257}$th of 28*l.* 14*s.* which is somewhat less than the average rent of those electors, whose rents have been calculated in the manner I have described. I have, therefore, assumed, in the several classifications which follow, that the rents stated in the Appendix are those which the valuator ascertained. It should be observed that the rent, as made out by the calculation I have described, differs from the rent ascertained by the valuator, where it differs at all, by being, in the slight degree I have already mentioned, less than it : it does not in any instance exceed it.

I have ascertained the rating of 739 of the 10*l.* electors of the County of the City of Limerick at present entitled to vote. Of these,

44 are rated under 5*l.*
104 at or over 5*l.*, and under 10*l.*
136 at or over 10*l.*, and under 15*l.*
95 at or over 15*l.*, and under 20*l.*
128 at or over 20*l.*, and under 30*l.*
215 at or over 30*l.*, and
17 are rated jointly.

£10 electors of the county of the city of Limerick; their rating and rents where ascertained.

Of the 722 present 10*l.* electors of the county of the city of Limerick whose separate rating has been ascertained, there are 680 whose rents also I have ascertained. The proportion which the total rating of their tenements bears to the total of their rents, will appear from the following table :—

Number of present £10 Electors of the County of the City of Limerick whose Rents and separate Rating have been ascertained.	Total Net Annual Value of their Tenements.	Total Amount of their Rents as ascertained by Valuator.
680	£. 16,235 s. 5 d. 0	£. 21,230 s. 3 d. 5

City of Limerick electors holding land,

Of these 680 10*l.* electors there are 248 whose tenements include land *. The following table will show the relative proportions of the total acreage, rating, and rent of these tenements :—

Number of present £10 Electors of the county of the city of Limerick holding Land, whose Rents and separate Rating have been ascertained.	Total Extent of their Tenements in Statute Measure.	Total Net Annual Value of their Tenements.	Total Amount of their Rents, as ascertained by Valuator.
248	A. 4,144 R. 0 P. 24	£. 5752 s. 5 d. 0	£. 7280 s. 3 d. 4

The following is a classification, according to the extent of their tenements, of the 722 10*l.* electors, whose *separate* rating I have ascertained :—

Number of present £10 Electors of the County of the City of Limerick, whose separate Rating has been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain							
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and not 10 Acres.	10 Acres or upwards, and not 15 Acres.	15 Acres or upwards, and not 20 Acres.	20 Acres or upwards, and not 30 Acres.	30 Acres or upwards, and not 40 Acres.	40 Acres or upwards, and not 50 Acres.	50 Acres or upwards, and not 75 Acres.
722	446	56	64	38	36	34	23	14	11

Of the 722 10*l.* electors of the county of the city of Limerick at present entitled to vote, whose rating I have ascertained, I find that

44 would be disfranchised, if a rating of 5*l.*
58 if a rating of 6*l.*
77 if a rating of 7*l.*
95 if a rating of 8*l.*
132 if a rating of 9*l.*, and
148 if a rating of 10*l.* were made the qualification.

* Being situate within the liberties of Limerick, an extensive rural district surrounding the city. Including these liberties, the County of the City extends over a surface, according to the Fifth Annual Report of the Poor Law Commissioners, of 22,530, and according to Mr. Creaghe's estimate, of more than 29,000, statute acres.—See Table at the end of this Report.

£10 city electors; classification of rents of those disfranchised by various ratings being made the qualification.

The following is a classification according to the amount of their rents of the 10*l.* electors who would thus be disfranchised :—

County of the City of Limerick.		Number of those who pay no Rent.	Number of those whose Rents have not been ascertained.	Number of those whose Rents are					
				Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.	£15 or upwards, and less than £20.	£20 or upwards, and less than £30.	£40 or upwards, and less than £50.
Number of present £10 Electors who would be disfranchised if a rating of £5 were made the qualification . .	44	4	6	20	13	1	None.	None.	None.
Numbers in addition who would be disfranchised if a rating of 6*l.* were made the qualification	14	..	1	1	11	1	None.	None.	None.
If a rating of £7 . . .	19	..	1	3	14	1	None.	None.	None.
If a rating of £8 . .	18	..	3	None.	5	8	1	None.	1
If a rating of £9 . .	37	..	1	None.	9	26	None.	1	None.
If a rating of £10 . .	16	..	1	None.	1	11	3	None.	None.
Total number who would be disfranchised if a rating of £10 were made the qualification	148	4	13	24	53	48	4	1	1

Of the present 10*l.* electors of the County of the City of Limerick, whose rents and separate rating I have ascertained, 680 in number, I find that

658 would be disfranchised if a 5*l.* excess of rating over rent,
659 if a 6*l.* excess,
660 if a 7*l.* excess,
663 if a 8*l.* excess,
666 if a 9*l.* excess, were made the qualification; and that the rating of each of the remaining 14 exceeds his rent by more than 10*l.*

The following is a classification according to the amouut of their rents of the electors, who would be thus disfranchised; and of those who, if the highest of these qualifications were required, would remain in possession of the franchise :—

County of the City of Limerick.		Number of those whose rents are,									
		Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.	£15 or upwards, and less than £20.	£20 or upwards, and less than £30.	£30 or upwards, and less than £40.	£40 or upwards, and less than £50.	£50 or upwards, and less than £75.	£75 or upwards, and less than £100.	£100 or upwards.
Number of present £10 electors who would be disfranchised if a £5 excess of rating over rent were made the qualification	658	27	56	106	80	117	82	56	77	38	19
Numbers in addition who would be disfranchised if a £6 excess were made the qualification .	1	..	..	..	..	1					
If a £7 excess . . .	1	..	..	1							
If an £8 excess . . .	3	2	..	1							
If a £9 excess . . .	3	2	..	..	1						
Total number who would be disfranchised if a £9 excess of rating over rent were made the qualification	666	31	56	108	81	118	82	56	77	38	19
Number who would in that case be left in possession of the franchise	14	2	5	1	3	1	2				
Total number of present £10 electors, whose rents and separate rating have been ascertained	680	33	61	109	84	119	84	56	77	38	19

City of Limerick; electors of 1832.

I also ascertained the rating of 333 of the 10*l.* electors registered for the County of the City of Limerick in 1832, who had not afterwards renewed their registries. Of these

48 are rated under 5*l.*
68 at or over 5*l.* and under 10*l.*
53 at or over 10*l.* and under 15*l.*
40 at or over 15*l.* and under 20*l.*
43 at or over 20*l.* and under 30*l.*
64 at or over 30*l.*, and
17 are rated jointly.

Their rating and rents where rent ascertained.

Of those amongst these 10*l.* electors of 1832, whose *separate* rating I have ascertained, 316 in number, there are 272 whose rents also I have ascertained. The proportion which the total rating of their tenements bears to the total of their rents, will appear from the following table:—

Total Rent and Value of £10 City Electors of 1832.

County of the City of Limerick.		
Number of £10 Electors of 1832 whose rents and separate rating have been ascertained.	Total Net Annual Value of their Tenements.	Total Amount of their Rents, as ascertained by Valuator.
	£. s. d.	£. s. d.
272	5,303 8 0	6,639 18 9

Of the 272 10*l.* electors of 1832, whose rents and separate rating have been ascertained, there are 161 whose tenements include land. The following table will show the relative proportion of the total acreage rating and rent of these tenements :—

Total Acreage of ditto, (where tenements include land.)

County of the City of Limerick.			
Number of £10 Electors of 1832 holding land, whose Rents and separate rating have been ascertained.	Total extent of their Tenements in Statute Measure.	Total Net Annual Value of their Tenements.	Total Amount of their Rents as ascertained dy Valuator.
	A. R. P.	£. s. d.	£. s. d.
161	2,086 3 39	2,682 3 0	3,712 19 0

The following is a classification according to the extent of their tenements of the 10*l.* electors of 1832, whose separate rating I have ascertained :

Classification of Rating of ditto.

County of the City of Limerick.											
Number of £10 Electors of 1832, whose separate rating has been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain									
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 75 Acres.	75 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
316	20	59	52	26	11	16	17	6	6	1	2

The 10*l.* electors of 1832, whose rents have been ascertained, classified according to amount of rent, are as follows :—

Classification of Rents of ditto.

Number of £10 Electors of 1832, whose Rents have been ascertained.	Number of those whose Rents are									
	Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.	£15 or upwards, and less than £20.	£20 or upwards, and less than £30.	£30 or upwards, and less than £40.	£40 or upwards, and less than £50.	£50 or upwards, and less than £75.	£75 or upwards, and less than £100.	£100 or upwards.
272	33	43	45	31	43	30	14	22	7	4

The classifications in the four following Tables include without distinction the present 10*l.* electors and those of 1832 who have not since renewed their registries ; the first showing the total of their acreage, rating and rent :—

General totals of Acreage, Rent, and Value of £10 City Electors.

County of the City of Limerick.		Total Extent of their Tenements in Statute Measure.	Total Net Annual Value of the Tenements.	Total Amount of their Rents, as ascertained by Valuator.
			£. s. d.	£. s. d.
Number of occupiers who are or have been £10 electors, and whose rents and rating have been ascertained				
CLASS I.—Those whose tenements include land	409	6,234 0 23	8,434 8 0	10,993 2 4
CLASS II.—Those whose tenements do not include land	543	..	13,104 5 0	16,976 19 10
Total of both classes . .	952	..	21,538 13 0	27,970 2 2

The next, their tenements classified according to extent, thus :—

Classifications according to Area.

Number of Occupiers who are, or have been, £10 Electors, and whose Rating has been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contained									
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 75 Acres.	75 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
1038	566	5	116	64	47	50	40	20	17	1	2

The next, their rents classified according to amount, thus :—

Classifications according to Rent.

Number of Occupiers who are or have been £10 Electors, and whose Rents have been ascertained.	Number of those whose Rents are									
	Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.	£15 or upwards, and less than £20.	£20 or upwards, and less than £30.	£30 or upwards, and less than £40.	£40 or upwards, and less than £50.	£50 or upwards, and less than £75.	£75 or upwards, and less than £100.	£100 or upwards
952	6	104	154	115	162	114	70	99	45	23

And the fourth, the number of instances in which the rating exceeds, equals, or is less than the rent, as follows :—

Classifications of Excess of Rating above Rent.

Number of Tenements occupied by those who are or have been £10 Electors, and whose Rents and Rating have been ascertained.	Number of those of which the Net Annual Value is less than the Rent.	Number of those of which the Net Annual Value and the Rent are equal.	Number of those of which the Net Annual Value exceeds the Rent.	Classification of the instances in which the Net Annual Value exceeds the Rent.	
996	867	46	83	Number of instances in which the net annual value exceeds the rent by less than £1	13
				By £1 or upwards, and less than £2	11
				By £2 or upwards, and less than £3	12
				By £3 or upwards, and less than £4	5
				By £4 or upwards, and less than £5	4
				By £5 or upwards, and less than £7	8
				By £7 or upwards, and less than £10	8
				By £10 or upwards	22
				Total number of instances in which the rating exceeds the rent	83

I have compared the number of the electors of the County of the City of Limerick registered in 1832, and who appear in the clerk of the peace's list for the year 1836, the earliest with which I was furnished, with the number of those included in the list for 1841, and the result of that comparison is as follows :—

Decrease of Constituency ; City of Limerick.

County of the City of Limerick.	Registered in 1832, and appearing in the Lists for 1836.	Entitled to vote in January, 1841.	Number by which each class has diminished.
£50 Electors	199	145	54
£20 Electors	197	76	121
Freemen	262	142	120
40 shilling Freeholders	692	178	514
£10 Freeholders or Leaseholders	56	13	43
£10 Householders	1,461	1,335	126
Total constituency	2,867	1,889	978

The relative proportions of the ratings and rents of the occupiers, registered and unregistered, of the five streets of the City of Limerick included in Appendix No. 4, will appear from the following Table.

Comparison of Rent with Rating in five streets of Limerick.

Streets.	Number of the Tenements.	Total Net Annual Value of the Tenements.	Total Amount of the Rents, as ascertained by Valuator.
		£. s. d.	£. s. d.
George Street	139	7263 0 0	10,987 13 4½
William Street	69	2944 15 0	4,027 10 7
Mary Street	112	1910 10 0	2,417 15 11½
Mungrett Street . . .	74	1309 0 0	1,574 3 0
Broad Street	66	1158 0 0	1,580 0 0
Total of the five streets .	460	14,585 5 0	20,587 2 11

Classifying these tenements according to the number of instances in which the rating exceeds, equals, or is less than the rent, they are as follows :—

Classification of tenements in ditto, according to Excess of Rating above Rent.

Number of Tenements in the Five Streets named in Appendix 4, and the Rents and Ratings of which are there stated.		Number of those of which the Net Annual Value is less than the Rent.	Number of those of which the Net Annual Value and the Rent are equal.	Number of those of which the Net Annual Value exceeds the Rent.	Classification of the Number of instances in which the Rating exceeds the Rent.	
George Street	139	127	None.	12	Number of instances in which the net annual value exceeds the rent by less than £1	0
					By £1 or upwards, and less than £2.	3
William Street	69	66	None.	3	By £2 or upwards, and less than £3.	2
					By £3 or upwards, and less than £4.	5
Mary Street .	111	87	5	19	By £4 or upwards, and less than £5.	4
Mungrett Street .	74	71	1	2	By £5 or upwards, and less than £7.	4
					By £7 or upwards, and less than £10	2
Broad Street .	66	66	None.	None.	By £10 or upwards . . .	16
Total . .	459	417	6	36	Total number of instances in which the rating exceeds the rent . .	36

£10 electors of the County of Limerick.

The number of 10*l.* electors of the county Limerick at present entitled to vote, whose tenements lie within this Union, and whose rating I have ascertained, is 88. These may be divided into three classes, as follows.

1st class.—Those, 18 in number, who originally registered under the 10th Geo. IV and have since registered under the Reform Act.

2d class.—Those, 31 in number, who registered for the first time in 1832, under the Reform Act.

3d class.—Those, 39 in number, who registered for the first time since 1832.

Classified according to rating.

Of the 18 forming the first of these classes—

2 are rated under 5*l.*
1 over 15*l.* and under 20*l.*
6 at or over 20*l.* and under 30*l.*
9 at or over 30*l.*

Of the 31 forming the second class (none of whom are rated under 10*l.*)—

5 are rated at or over 10*l.* and under 15*l.*
8 at or over 15*l.* and under 20*l.*
9 at or over 20*l.* and under 30*l.*
9 at or over 30*l.*

Of the 39 forming the third class (none of whom are rated under 5*l.*)—

2 at or over 5*l.* and under 10*l.*
4 at or over 10*l.* and under 15*l.*
2 at or over 15*l.* and under 20*l.*
7 at or over 20*l.* and under 30*l.*
19 at or over 30*l.*, and
5 are rated jointly.

£10 electors of County Limerick; classified according to rating.

Taking the entire number of the County Limerick electors, whom I have classified as above, without regard to that classification—

2 are rated under 5*l.*
3 at or over 5*l.* and under 10*l.*
9 at or over 10*l.* and under 15*l.*
11 at or over 15*l.* and under 20*l.*
22 at or over 20*l.* and under 30*l.*
36 at or over 30*l.*, and 5 are rated jointly.

I also ascertained the rating of 116 of the 10*l.* electors registered in the county of Limerick in 1832 who had not afterwards renewed their registries. Of those amongst them who had previously registered under the 10th Geo. IV., 44 in number.

2 are rated under 5*l.*
5 at or over 5*l.* and under 10*l.*
8 at or over 10*l.* and under 15*l.*
8 at or over 15*l.* and under 20*l.*
7 at or over 20*l.* and under 30*l.*, and
14 at or over 30*l.*

And of the remaining 72 who registered for the first time in 1832, and had not at the time of my inquiry renewed their registries,

5 are rated under 5*l.*
14 at or over 5*l.* and under 10*l.*
11 at or over 10*l.* and under 15*l.*
10 at or over 15*l.* and under 20*l.*
9 at or over 20*l.* and under 30*l.* and
22 at or over 30*l.*, and one is rated jointly with other persons.

£10 electors of the County Clare.

The number of 10*l.* electors of the County Clare at present entitled to vote whose tenements lie within this Union, and whose rating I have ascertained is 52. Of these,

3 are rated under 5*l.*
16 at or over 5*l.* and under 10*l.*
14 at or over 10*l.* and under 15*l.*
7 at or over 15*l.* and under 20*l.*
10 at or over 20*l.* and under 30*l.*
1 at or over 30*l.*, and 1 is rated jointly.

And I have ascertained besides the rating of 37 10*l.* electors who registered in that county in 1832, but had not at the time of my inquiry renewed their registries. Of these,

9 are rated under 5*l.*
13 at or over 5*l.* and under 10*l.*
4 at or over 10*l.* and under 15*l.*
5 at or over 15*l.* and under 20*l.*
5 at or over 20*l.* and under 30*l.*
1 at or over 30*l.*

The lists of the clerk of the peace for the County Clare did not enable me to distinguish amongst the 10*l.* electors registered in 1832 those who had from those who had not previously registered under the 10th Geo. IV.

Of the 287 occupiers who are or have been 10*l.* electors of the County Limerick or the County Clare, and whose separate rating I have ascertained, there are 286 whose rents also I have ascertained in the manner I have already described.

The relative proportions of the total acreage rating and rents of these will appear from the following Table:—

Total Acreage, Rent, and Value of £10 county electors.

Number of Occupiers who are or have been £10 Electors in either County, and whose Rents and Rating have been ascertained.	Total Extent of their Tenements in Statute Measure.			Total Net Annual Value of their Tenements.			Total Amount of their Rents as ascertained by Valuator.		
	A.	R.	P.	£	*s.*	*d.*	£.	*s.*	*d.*
286	10,055	1	5	7243	5	10	8988	0	7

Classification according to amount of rating.

The following is a classification according to the extent of their tenements of the occupiers who are or have been 10*l.* electors of either county, and whose rating I have ascertained:

Number of Occupiers who are or have been £10 Electors of either County, and whose Rating has been ascertained	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain									
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 75 Acres.	75 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
287	1	13	20	27	42	69	43	20	28	14	10

Those whose rents have been ascertained, classified according to amount of rent, are as follows:—

Classification according to amount of Rent.

Number of Occupiers who are or have been £10 Electors of either County, and whose Rents have been ascertained.	Number or those whose Rents are									
	Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.	£15 or upwards, and less than £20.	£20 or upwards, and less than £30.	£30 or upwards, and less than £40.	£40 or upwards, and less than £50.	£50 or upwards, and less than £75.	£75 or upwards, and less than £100.	£100 or upwards.
286	15	38	47	36	51	33	23	20	11	12

The instances in which the rating exceeds, equals, or is less than the rent, are as follows:—

Excess of Rating above Rent.

Number of Tenements occupied by those who are or have been £10 Electors, of either County, and whose Rents and Rating have been ascertained.	Number of those of which the Net Annual Value is less than the Rent.	Number of those of which the Net Annual Value and the Rent are equal.	Number of those of which the Net Annual Value exceeds the Rent.	Classification of the instances in which the Net Annual Value exceeds the Rent.	
299	248	15	36	Number of instances in which the net annual value exceeds the rent by less than £1	2
				By £1 or upwards, and less than £2.	9
				By £2 or upwards, and less than £3.	1
				By £3 or upwards, and less than £4.	5
				By £4 or upwards, and less than £5.	1
				By £5 or upwards, and less than £7.	3
				By £7 or upwards, and less than £10.	5
				By £10 or upwards	10
				Total number of instances in which the rating exceeds the rent	36

Effect of a £5 rating franchise on present Electors.

Of the 10*l.* electors at present entitled to vote in either of the counties into which the Union extends, and whose rating I have ascertained, (140 in all,) I find that

5 would be disfranchised if a rating of 5*l.*
8 if a rating of 6*l.*
10 if a rating of 7*l.*
13 if a rating of 8*l.*
23 if a rating of 9*l.*, and
24 if a rating of 10*l.* were made the qualification.

The acreage of the electors who would be thus disfranchised, classified according to the extent of their tenements, is as follows:—

——		Number of those whose Tenements contain						
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	Upwards of 75 Acres.
Number of £10 county electors, whose rating has been ascertained, and who would be disfranchised if a rating of £5 were made the qualification	5	3	1	..	1	..	..	..
Numbers in addition who would be disfranchised if a rating of £6 were made the qualification	3	..	2	..	..	1	..	..
If a rating of £7	2	..	..	..	1	1	..	..
If a rating of £8	3	..	..	..	..	2	..	1
If a rating of £9	10	..	1	..	1	3	5	..
If a rating of £10	1	..	..	1	..	..	..	..
Total number of £10 county electors, whose rating has been ascertained, and who would be disfranchised if a rating of £10 were made the qualification	24	3	4	1	3	7	5	1

Present electors disfranchised by a rating qualification.

And their rents, classified according to amount, are as follows:—

—		Number of those whose Rents are		
		Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £15.
Number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a rating of £5 were made the qualification	5	4	1	..
Number, in addition, who would be disqualified if a rating of £6 were made the qualification	3	..	3	..
If a rating of £7	2	..	2	..
If a rating of £8	3	..	1	2
If a rating of £9	10	1	6	3
If a rating of £10	1	..	1	..
Total number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a rating of £10 were made the qualification.	24	5	14	5

Ditto disfranchised by a qualification requiring excess of rating above rent.

Of the 10*l.* county electors, at present entitled to vote, whose tenements lie within the Union, and whose rents and rating I have ascertained, 140 in all, I find that

131 would be disfranchised if a 5*l.* excess of rating over rent,
131 if a 6*l.* excess of rating over rent,
133 if a 8*l.* excess of rating over rent, and
134 if a 9*l.* excess of rating over rent
135 if a 10*l.* excess of rating over rent.

were made the qualification; and that the rating of each of the remaining 5 exceeds his rent by more than 10*l.*

Acreage of those thus excluded.

The following Table will show the acreage of the electors who would be so disfranchised, classified according to the extent of their tenements, and of those, who, if the highest excess of rating over rent I have mentioned were made the qualification, would be left in possession of the franchise.

—		Number of those whose Tenements contain							
		Less than 5 Acres Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
Number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a £5 excess of rating over rent were made the qualification	131	3	6	26	37	22	9	23	5
If an £8 excess of rating over rent .	2	..	..	1	..	1	..	..	..
If a £9 excess of rating over rent .	1	..	..	..	..	..	..	..	1
If a £10 excess of rating over rent .	1	..	..	..	..	1	..	..	..
Total number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a £10 excess of rating over rent were made the qualification .	135	..	..	..	..	..	..	..	..
Number of those who, if a £10 excess of rating over rent were made the qualification, would be left in possession of the franchise	5	..	..	..	1	1	..	2	1
Total number of £10 County electors whose rents and rating have been ascertained . .	140	3	6	27	38	25	9	25	7

The rents of the same electors classified according to amount, are as follows:—

		Number of those whose Rents are							
		Less than £5.	£5 or upwards, and less than £10.	£10 or upwards, and less than £20.	£20 or upwards, and less than £30.	£30 or upwards, and less than £40.	£40 or upwards, and less than £50.	£50 or upwards, and less than £100.	£100 or upwards.
Number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a £5 excess of rating over rent were made the qualification	131	5	15	34	28	14	12	16	7
If an £8 excess of rating over rent	2	..	..	..	..	1	1	..	..
If a £9 excess of rating over rent	1	..	1	..	..	..	..	..	..
If a £10 excess of rating over rent	1	..	..	1	..	..	..	..	..
Total number of £10 County electors whose rents and rating have been ascertained, and who would be disfranchised if a £10 excess of rating over rent were made the qualification	135	..	..	..	..	..	..	..	..
Number of those who if a £10 excess of rating over rent were made the qualification, would be left in possession of the franchise	5	..	1	1	2	..	1	..	..
Total number of £10 County electors whose rents and rating have been ascertained	140	5	17	36	30	15	14	16	7

Inquiry held at Limerick from the 15th to the 22nd, and from the 27th to the 30th, of March, 1841, inclusive, and on the 10th of April, 1841.

ISAAC S. O'CALLAGHAN.

Waterford.

REPORT.

WATERFORD UNION.

REPORT.

Extent and population of Union.

The Union of Waterford, in the counties of Waterford and Kilkenny, extends over 147,291 statute acres, and comprises, according to the census of 1831, a population of 79,694. It contains 25 electoral divisions, 15 of which are in the county of Waterford and 10 in the county of Kilkenny. The Union was declared upon the 20th of April, 1839.* The Board of Guardians is composed of 34 elected guardians and 11 ex-officio. At a meeting of the Board, held on the 22nd of June, 1839, it was resolved that a committee of nine guardians should be appointed to superintend the progress of the valuation of the Union; such committee to be open to guardians to hold meetings once a fortnight, and to report to the Board when the valuation of each electoral division should be completed. The committee was composed of three members from each county in the Union. The Board of Guardians subsequently proceeded to elect by ballot valuators for the Union, but the Poor Law Commissioners having declined to confirm the appointments as they were made by ballot, a new election was had, and on the 30th of July, 1839, Messrs. Gregory Lymberry of Ballylogh, in the county of Waterford, and John Barron of Ballinumurra, in the county of Kilkenny, were appointed valuators of the rural portion of the Union, and Messrs. Thomas M[l]. Galway and Thomas Hearne, both of Waterford, were appointed valuators of the city.†

Valuation Committee appointed.

Composed of three members from each county.

City of Waterford.

City of Waterford.

Population.

The first electoral division in the Union comprises the city of Waterford, with a small portion of the suburbs. The population of the city, according to the census of 1831, was 28,821. Its net annual value, as returned by the city valuator, is 54,433*l.* 14*s.* 1*d.*, and the net annual value of the whole electoral division is 71,486*l.* 17*s.* 1*d.* The city is divided into five wards: No. 1, Tower Ward; 2, Custom House Ward; 3, Patrick's Ward; 4, West Ward; 5, South Ward. On the 13th of July, 1839, Messrs. Thomas Hearne and Thomas M[l]. Galway were appointed city valuators, and by a resolution of the Board of Guardians on a subsequent day, five calendar months was the period within which the city valuation was to be completed.‡

Messrs. Hearne and Galway appointed valuators.

Arranged boundaries with county valuators. Hearn, a builder; M'Galway, the owner of some houses in the town. No documents to assist them.

Having arranged their respective boundaries with the county valuators, Messrs. Hearne and Galway commenced their valuation. They were not professional valuators. Mr. Hearne was a builder, Mr. Galway was the owner of a small property in houses in the city; both had resided in the city over 40 years; they were furnished with no documents to assist them in their valuation, and it does not appear that there is any document in existence by which they could be assisted, as the old city valuation for grand jury purposes is so low and unequal that it could not be used as a guide.§ The valuation of the whole city, according to that valuation, amounts to 21,000*l.* only.

Old city valuation too low.

In all cases inquired what rents were paid. Generally told.

In all cases they inquired what rents were paid, and the occupiers, with very few exceptions, readily supplied them with every information. They state that they were saved much trouble by issuing printed circulars requiring that each occupier should inform them of the rent and taxes to which they were liable. These circulars were left at each house and called for the following morning, and were generally filled by the occupiers.‖ They state that they generally entered the houses, and examined them in such a manner as they thought sufficient to enable them to judge of the value, but they did not minutely inspect the different apartments. They never asked what it cost to build the house—they merely considered the letting value. They fixed the value of each tenement at the rent which they thought a solvent tenant would give on a letting from year to year, and their valuation was generally under the rents actually paid except in cases where fines were paid, where the rent was a ground-rent, or improvements were made by the tenants. The valuators were directed by the guardians to take one-third off small properties, such as thatched cabins and small tenements, and the guardians considered themselves justified in giving those directions on account of the much greater comparative expense of keeping those small tenements in repair, and the uncertainty attending the lettings.¶ The better class of houses they valued nearly at the letting prices, but generally under the rents paid. In the opinion of the valuators the valuation is about 10 or 12 per cent. under the letting prices, but they never made any calculation to ascertain what the difference was between their valuation and the rents.

Never inquired what it cost to build the house.

Directed to take one-third off small properties, on account of expense of keeping them in repair, and uncertainty in letting. The better class valued nearly at the rents. The valuation about 10 or 12 per cent. under the rents.

Rural Portion.

Messrs. Lymberry and Barron rural valuators. Their previous experience.

Messrs. Lymberry and Barron, the rural valuators, were both practical farmers, one residing in the county of Kilkenny and the other in the county of Waterford. Mr. Lymberry had been employed as a tithe-valuator on several occasions, and he was also employed under the County Waterford Valuation Act to value the western division of the barony of Decies without. Mr. Barron had also been employed as a tithe-valuator.

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* App. 6, Rep. Poor Law Commissioners. † Extracts from Minute Book.
‡ Extracts from Minute Book. § Evidence of Valuators, Ap. Evidence of Mr. Dobbyn, Ap.
‖ (Circular.) *Please fill up this by To-morrow, for the City Valuators.*

	£.	s.	d.
The Rent you pay . . . . . }			
Presentment Tax. . . . . } for the last Year.			
Lamp Tax. . . . . }			
Vestry Cess . . . . . }			
Annual Repairs.			
Incumbent Money not to be included.			

Signature_____

¶ See Evidence of Guardians, Ap.

As Mr. Barron was either confined by illness or absent from the county during the greater part of the time I remained in Waterford, I was unable to procure his attendance. I examined Mr. Lymberry, and he stated that the valuators were supplied with no documents to assist them in their valuation, except some returns from the barony cess collectors in the county of Waterford, and a copy of that portion of the county of Waterford valuation which comprised the Union. In the Kilkenny portion of the Union they were obliged to rely upon the rentals of the landlords and such information as they could procure from the occupiers. They reported their progress once a month to the Valuation Committee, who suggested alterations, and the valuators frequently revisited the tenements to see if the suggestions of the committee were correct, when they found them correct they altered their valuation accordingly.

Documents furnished.

Reported progress once a month to Valuation Committee.

Before they determined the value of each farm they walked it over generally in company with the occupier, when they found him on the premises. They consulted him as to the crops it could bear, classified the different parts of the land according to the crops it could bear, and its general appearance; set a value upon each part and struck a general average. In each case they asked what rent was paid, and generally speaking, the valuation was under the rents. In some cases he considers that the valuation was 20 per cent. under the rents, but he could not say how much on an average the valuation throughout the Union was under the rents. Their directions from the guardians were to keep as near the letting value as they could. In estimating the value, the valuators made no distinction between small and large farms, except where there happened to be a good house on a small farm, in which case they put an additional acreable value on the land on account of the house; and in no case, except in the immediate neighbourhood of Waterford or Tramore, did they consider the vicinity of any town in the Union to be an advantage, and they only increased the scale of value on the lands near Tramore when the house on the farm happened to be a good one. They fixed an acreable value on each farm, making no distinction whether the farm contained one acre or one hundred; and it made no difference in their valuation whether the land was held for a long term or from year to year.

Mode of ascertaining the value of the land.

Always asked the rents.

Directions from guardians to keep as near the letting value as they could.
Made no distinction between large and small farms, except when small farms had a good house.

They applied one uniform scale throughout the Union, which they only departed from in valuing the lands in the liberties of Waterford and the parts of the county immediately adjoining.

Different scale for lands near Waterford.

Their maximum of value in the rural parts was 2*l.* the acre, but lands in the liberties and immediately adjoining they valued at from 3*l.* to 6*l.* the acre. They also departed from their scale in valuing villa property, for they made some addition to the acreable value on account of the ornamental plantations. Their test of value was what a solvent tenant could pay and live by the land as a farmer of his class ought to live, say on a farm of from 25 to 40 acres; have meat on Sunday and once a week besides, and have his family decently clothed; does not think that a farmer could afford to live in the manner described on a farm of 10 acres held at his valuation. He considers that the rents in the Union are, generally speaking, high, and that they are kept up by the competition for land, and by the increase within the last two years, in the price of every article of produce which the farmer can sell. The rents of the lands near Tramore, the valuator considers to be enormously high.* In this he appears to differ from the opinion of Mr. Gamble, who thinks that a tenant holding six acres of land near Tramore at the rent of 3*l.* an acre (the rent generally paid) could clear at least 20*l.* a-year;† but Mr. Gamble takes into consideration the local advantages which such a tenant would have from vicinity to the town and sea manure, whilst Mr. Lymberry seems to consider that those advantages are not worth taking into account. Mr. Gamble also appears to think that the lands in the Union, generally speaking, are let at moderate rents. That the price of all agricultural produce has increased considerably within the last 5 or 6 years, and that the improvements in the baronies with which he is best acquainted have been greater within the last 2 years than for 20 years preceding.

Maximum in rural part 2*l.* the acre.
Near Waterford, from 3*l.* to 6*l.* the acre.
Test of value.

Rents in the Union high. Caused by competition for land and the high prices.
Near Tramore the rents enormously high.

Several objections were lodged to the valuation. The tenants generally objected that they were valued too high. The landlords did not appear anxious to be valued high or low. It appears from the evidence of some of the guardians that the tenants did not persevere in their objections, and that the Revising Committee finally disposed of the objections to the satisfaction of all parties, and a rate has been declared.

Opposition to valuation.

Tenants did not persevere in their objections.

The Chairman of the Board of Guardians, the Chairman of the Valuation Committee, and three guardians were examined.‡

The Chairman, Mr. Alderman Alcock, appears to think that the valuation of the city is from 8 to 10 per cent. under the rents; that it is higher than the county valuation, which is about 15 per cent. under the rents. He further states his opinion that the value of land is increasing—that the price of all produce has risen, and that the tenants in the county are able to pay their rents.§

Proportion of valuation to rent.

Mr. WILLIAM MORRIS, Chairman of the Valuation Committee, thinks that the valuation of the city is about 10 per cent., and the valuation of the county about 15 per cent., under the letting rents. Mr. Michael Dobbyn, the agent of Mr. Christmas, is of opinion that the valuation of the city was a fair uniform valuation at the rents which a solvent tenant could pay, what the tenements would let for one year with another; cannot say whether it is under the actual letting rents paid, but thinks that the valuation of the county is about 10 per cent. under the rents. Mr. Bogan, the agent of Mr. Fitzgerald, thinks that the city valuation is about 8 per cent. under the rents, and that the county valuation is about 10 per cent. under the rents. Mr. Gamble thinks that the county valuation is from 15 to 20 per cent. under the rents.

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* Evidence of valuator.
† Evidence of Mr. Gamble.
‡ Evidence of Guardians
§ Evidence of H. Alcock, Chairman.

In the Appendix will be found a list of 1185 10*l.* electors who have registered in and since 1832, and whose tenements appear to have been situated in the Union. The electors at present entitled to vote appear to be 883, of whom 251 could not be traced in the rate-books. The total number which could be traced of present and lapsed 10*l.* electors is 834. Annexed are tables showing the different ratings of such as could be traced, and the number of acres held by each.

W. JEFFCOTT.

Inquiry held at Waterford, 19th, 20th, 22d, 23d, and 24th March, and 1st and 5th April, 1841.

[TABLE of £10 Electors, Registered in the Year 1832, to December, 1840, whose Tenements appear by the Clerk of the Peace's List to be situated in the Union.

WATERFORD UNION.			Registered £10 Electors of 1832, Nonsubsisting, Rated, and Unrated.																		
Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.* and not 6*l.*	6*l.* and not 7*l.*	7*l.* and not 8*l.*	8*l.* and not 9*l.*	9*l.* and not 10*l.*	10*l.* and not 15*l.*	15*l.* and not 20*l.*	20*l.* and not 25*l.*	25*l.* and not 30*l.*	30*l.* and not 35*l.*	35*l.* and not 40*l.*	40*l.* and not 45*l.*	45*l.* and not 50*l.*	50*l.* and upwards.	No. Traced.	Untraced.	Traced and Untraced.	
County Electors.																					
Waterford . .	City of Waterford .	Waterford.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Faithlegg . .	Gaultier	Ditto . .	1	..	..	..	..	1	1	1	..	..	..	..	..	..	2	6	1	7	..
Crook . . .	Ditto	Ditto . .	..	..	..	..	..	..	1	..	1	1	2	..	..	..	3	8	4	12	..
Ballynakill .	Ditto	Ditto . .	..	..	..	..	..	..	..	..	1	..	..	..	..	..	5	6	3	9	..
Kilmac League	Ditto	Ditto . .	..	..	..	..	..	..	1	..	..	..	..	1	..	..	1	3	1	4	..
Rathmoylan .	Ditto	Ditto . .	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	1	..
Kilburn . .	Middlethird . .	Ditto . .	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	3	1	4	..
Drumcannon .	Ditto	Ditto . .	2	..	1	1	1	..	4	..	..	..	1	1	1	..	1	13	7	20	..
Island Keane .	Ditto	Ditto . .	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	5	6	..
Reisk . . .	Ditto	Ditto . .	..	..	..	..	..	..	2	1	4	..	..	..	..	..	..	4	11	3	14	..
Kilmeaden .	Ditto	Ditto . .	..	..	..	..	..	..	2	..	..	..	..	..	..	1	3	6	7	13	..
Newcastle . .	Middlethird and Upperthird.	Ditto . .	..	..	..	..	..	..	..	1	..	..	..	1	..	1	6	9	..	9	..
Dunhill . .	Middlethird . .	Ditto . .	..	..	..	..	..	1	1	..	..	..	2	..	..	2	9	15	10	25	..
Rosmire . .	Decies without Drum and Upperthird.	Ditto . .	4	1	..	..	..	..	..	..	..	..	2	1	..	1	4	13	11	24	..
Kilbarrymeaden	Upperthird . . .	Ditto . .	2	1	1	1	1	..	2	1	2	1	1	..	1	..	5	19	7	26	..
Rathpatrick .	Ida	Kilkenny	..	..	..	..	1	..	2	1	2	1	2	1	..	..	3	13	1	14	..
Kilcollum . .	Ditto.	Ditto . .	..	..	..	..	1	..	2	3	..	..	2	3	..	..	5	16	5	21	..
Dunkit . .	Ditto.	Ditto . .	..	..	1	..	..	..	..	2	1	..	1	1	..	..	2	8	2	10	..
Kilkeasy . .	Knocktopher . .	Ditto . .	..	..	..	1	..	..	..	..	1	2	2	..	..	..	..	6	2	8	..
Kilbeacon . .	Knocktopher & Ida	Ditto . .	..	..	..	..	..	..	..	..	..	1	1	..	1	1	3	7	3	10	..
Kilbride . .	Ida	Ditto . .	..	1	..	..	..	..	1	..	1	1	..	..	..	..	..	4	5	9	..
Killahy . .	Knocktopher & Iverk	Ditto . .	..	..	..	..	..	..	1	1	1	..	2	1	..	..	2	8	3	11	..
Kilmacow . .	Iverk	Ditto . .	..	..	1	..	..	1	..	1	..	..	..	1	1	..	..	5	4	9	..
Aglish . . .	Ditto	Ditto . .	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	2	5	7	..
Rathkeeran .	Ditto	Ditto . .	..	..	..	..	..	..	..	..	11	2	4	1	1	..	..	19	10	29	..
		Total .	9	3	4	3	4	3	23	13	26	9	22	13	5	6	59	202	100	302	..

WATERFORD UNION.			Registered 10*l.* Electors of 1833, to December, 1840, inclusive, Subsisting, Rated, and Unrated.																		Total of Subsisting and Nonsubsisting 10*l.* Electors Traced and Untraced.
Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.* and not 6*l.*	6*l.* and not 7*l.*	7*l.* and not 8*l.*	8*l.* and not 9*l.*	9*l.* and not 10*l.*	10*l.* and not 15*l.*	15*l.* and not 20*l.*	20*l.* and not 25*l.*	25*l.* and not 30*l.*	30*l.* and not 35*l.*	35*l.* and not 40*l.*	40*l.* and not 45*l.*	45*l.* and not 50*l.*	50*l.* and upwards.	No. Traced.	Untraced.	Traced and Untraced, Subsisting.	
City Electors.																					
Waterford :—																					
No. 1, or Tower Ward.	City of Waterford .	Waterford	2	..	1	..	2	..	26	10	6	4	5	4	4	4	9	77	69	146	146
No. 2, or Custom House Ward.	Ditto.	Ditto . .	9	1	1	4	4	..	29	15	12	10	5	6	4	1	11	112	105	217	217
No. 3, or Patrick's Ward.	Ditto.	Ditto . .	8	1	1	2	5	..	20	10	10	8	6	4	2	..	17	94	7	101	101
No. 4, or West Ward.	Ditto.	Ditto . .	5	..	..	1	..	..	11	12	8	9	2	4	2	1	11	66	..	66	66
No. 5, or South Ward.	Ditto.	Ditto . .	5	2	3	6	5	4	41	21	8	5	..	2	4	5	13	124	1	125	125
Total in	Electoral Division of	Waterford .	29	4	6	13	16	4	127	68	44	36	18	20	16	11	61	473	182	655	655
County Electors.																					
Faithlegg . .	Gaultier	Waterford	..	..	..	..	..	..	..	3	..	..	3	1	..	1	4	12	1	13	20
Crook . . .	Ditto.	Ditto . .	..	..	..	..	..	..	2	..	1	..	2	..	..	..	9	14	3	17	33
Ballynakill .	Ditto.	Ditto . .	..	..	..	..	..	..	..	..	..	..	..	1	..	1	3	5	1	6	15
Kilmac League	Ditto.	Ditto . .	..	..	..	..	..	..	..	2	4	..	2	1	1	..	..	10	..	10	14
Rathmoylan .	Ditto.	Ditto . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Kilburn . .	Middlethird . .	Ditto . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	1	5
Drumcannon .	Ditto.	Ditto . .	3	1	2	..	1	..	1	..	3	..	1	..	..	1	..	13	4	17	37
Island of Keane	Ditto.	Ditto . .	..	..	..	..	..	..	1	1	..	..	1	..	..	..	1	4	4	8	14
Reisk . . .	Ditto.	Ditto . .	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	2	..	2	16
Kilmeaden. .	Ditto.	Ditto . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	3	..	3	16
Newcastle . .	Middlethird and Upperthird.	Ditto . .	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	10
Dunhill . .	Middlethird . .	Ditto . .	..	..	..	..	..	..	1	1	2	..	2	..	..	1	1	8	..	8	33
Rosmire . .	Decies without Drum and Upperthird.	Ditto . .	..	..	..	1	..	1	..	1	..	..	..	2	..	..	3	8	7	15	39
Kilbarrymeaden	Upperthird . . .	Ditto . .	1	1	2	..	..	1	3	..	1	3	3	1	2	2	4	24	4	28	54
Rathpatrick .	Ida	Kilkenny.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Kilcollum . .	Ditto.	Ditto . .	..	..	..	1	2	..	7	4	2	1	..	..	..	..	1	18	15	33	54
Dunkit . . .	Ditto.	Ditto . .	1	..	..	..	..	..	..	4	5	7	3	2	1	..	2	25	3	28	38
Kilkeasy . .	Knocktopher .	Ditto . .	..	..	1	..	1	..	1	1	4	2	2	..	..	..	1	13	1	14	22
Kilbeacon . .	Knocktopher & Ida	Ditto . .	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2	3	..	3	13
Kilbride . .	Ida	Ditto . .	..	1	..	..	..	..	1	..	2	2	..	2	..	2	..	10	14	24	33
Killahy. . .	Knocktopher & Iverk	Ditto . .	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	..	2	13
Kilmacow . .	Iverk	Ditto . .	..	1	..	..	1	..	..	1	1	6	3	9	4	1	5	32	2	34	43
Aglish . . .	Ditto	Ditto . .	1	..	..	..	..	..	2	..	..	1	10	1	1	..	4	20	3	23	30
Rathkeeran .	Ditto	Ditto . .	..	3	..	..	..	..	2	7	3	..	9	1	1	2	3	31	7	38	67
			35	11	11	15	21	6	148	93	69	61	60	45	26	22	109	632	251	883	1.185

SUMMARY of the Acreage and Valuation of £10 Electors in each Electoral Division, together with their Areas and Population.

WATERFORD UNION. Electoral Divisions.	Baronies.	Counties.	Estimated extent in Statute Measure, as in Rate Book, of the Tenements of the Rated 10*l.* Electors.	Net Annual Value, as in Rate Book, of the Tenements of the Rated 10*l.* Electors.	Gross Annual Value, as in Rate-Book, of the Tenements of the Rated 10*l.* Electors.	Area in Statute Acres of each Electoral Division.	Population in each Electoral Division, 1831.
			A. R. P.	£. s. d.	£. s. d.		
Waterford:—							
No. 1, or Tower Ward.	City of Waterford	Waterford	125 2 21	1,976 12 0	2,666 11 10		
No. 2, or Custom House Ward.	Ditto	Ditto.	151 0 31	2,397 0 0	3,097 2 4		
No. 3, or Patrick's Ward.	Ditto	Ditto.	112 0 36	2,637 0 0	3,332 19 8		
No. 4, or West Ward.	Ditto	Ditto.	284 3 27	1,974 2 0	2,570 9 10		
No. 5, or South Ward.	Ditto	Ditto.	1,017 1 5	3,257 10 0	3,973 8 5		
Total	in Electoral Division of	Waterford.	1,691 2 0	12,242 4 0	15,640 12 1	6,612	28,821
Faithlegg	Gaultier	Waterford	789 3 22	769 4 0	1,031 3 3	3,600	1,919
Crook	Ditto	Ditto.	1,253 0 5	1,309 12 0	1,517 12 2	4,961	1,971
Ballynakill	Ditto	Ditto.	579 2 30	973 2 0	1,100 13 11	5,880	1,762
Kilmac League	Ditto	Ditto.	625 2 29	426 16 0	564 7 9	6,192	3,452
Rathmoylan	Ditto	Ditto.	21 3 20	22 4 0	27 14 6	2,780	1,074
Kilburn	Middlethird	Ditto.	162 3 12	164 10 0	190 15 4½	5,336	1,316
Drumcannon	Ditto	Ditto.	382 3 12	466 18 0	578 17 11	7,010	4,573
Island Keane	Ditto	Ditto.	221 2 11	133 19 0	164 12 5½	7,374	1,284
Reisk	Ditto	Ditto.	654 2 30	578 4 0	693 6 9	6,489	1,638
Kilmeaden	Ditto	Ditto.	745 0 5	807 18 0	915 17 11	8,890	2,135
Newcastle	Middlethird and Upperthird.	Ditto.	894 2 5	568 2 0	781 7 1	3,906	1,124
Dunhill	Middlethird	Ditto.	1,433 0 4	1,040 19 0	1,258 1 2½	6,015	1,871
Rosmire	Decies without Drum and Upperthird.	Ditto.	1,580 3 2	1,114 12 0	1,377 19 3	5,145	2,387
Kilbarrymeaden	Upperthird	Ditto.	2,034 1 20	1,448 8 0	1,777 1 9	5,752	3,440
Rathpatrick	Ida	Kilkenny	489 1 34	414 4 0	506 18 2	6,298	1,627
Kilcollum	Ditto	Ditto.	1,695 2 22	1,007 6 0	1,284 3 3	7,781	2,159
Dunkit	Ditto	Ditto.	1,272 3 25	1,021 14 0	1,236 4 3	7,592	2,741
Kilkeasy	Knocktopher	Ditto.	1,081 3 39	496 8 0	638 0 8	7,063	2,419
Kilbeacon	Knocktopher and Ida	Ditto.	547 1 33	307 6 0	352 3 0	8,256	2,447
Kilbride	Ida	Ditto.	660 3 1	357 16 0	492 18 6	5,826	1,964
Killahy	Knocktopher and Iverk	Ditto.	402 2 33	264 14 0	337 4 10	3,417	1,336
Kilmacow	Iverk	Ditto.	1,276 1 28	1,366 6 0	1,621 18 9	5,225	2,011
Aglish	Ditto	Ditto.	651 0 20	790 0 0	954 5 4	3,498	1,836
Rathkeeran	Ditto	Ditto.	1,198 3 11	1,385 18 0	1,715 5 9	5,486	2,357
		Total	22,338 2 13	29,478 4 0	36,789 5 10½	147,291	79,694

CLASSIFICATION of the Registered £10 Electors, according to the extent of their holdings.

Electoral Divisions.	Baronies.	Counties.	Number of Holdings under 5 Acres.	Amounting to 5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 50.	50 Acres and under 75.	75 Acres and not 100.	At and over 100 Acres.
Waterford	City of Waterford	Waterford	..	..	..	..	..	..	..	..	..
Faithlegg	Gaultier	Ditto	1	1	1	3	1	4	2	4	1
Crook	Ditto	Ditto	..	..	..	..	..	..	..	..	..
Ballynakill	Ditto	Ditto	..	..	1	..	..	6	1	3	..
Kilmac League	Ditto	Ditto	..	..	..	..	1	9	..	1	1
Rathmoylan	Ditto	Ditto	..	..	..	..	1	..	..	..	..
Kilburn	Middlethird	Ditto	..	1	1	..	..	..	1	1	..
Drumcannon	Ditto	Ditto	7	..	1	3	..	1	2	..	1
Island Keane	Ditto	Ditto	..	..	..	1	2	..	1	1	..
Reisk	Ditto	Ditto	..	..	2	..	5	1	1	3	1
Kilmeaden	Ditto	Ditto	..	..	..	..	1	1	2	1	4
Newcastle	Middlethird and Upperthird.	Ditto	..	..	..	1	..	1	2	4	2
Dunhill	Middlethird	Ditto	..	..	1	1	1	5	10	3	2
Rosmire	Decieswithout Drum and Upperthird.	Ditto	2	2	2	..	1	3	3	2	6
Kilbarrymeaden	Upperthird	Ditto	4	4	1	3	4	9	0	1	6
Rathpatrick	Ida	Kilkenny	..	..	1	1	4	..	16	..	..
Kilcollum	Ditto	Ditto	..	..	2	3	10	8	4	2	3
Dunkit	Ditto	Ditto	..	1	1	..	7	15	5	1	..
Kilkeasy	Knocktopher	Ditto	..	..	1	1	1	4	8	2	2
Kilbeacon	Knocktopher & Ida	Ditto	..	..	1	..	1	3	3	1	1
Kilbride	Ida	Ditto	..	..	1	2	4	..	4	1	2
Killahy	Knocktopher & Iverk	Ditto	..	..	..	1	..	7	2	..	..
Kilmacow	Iverk	Ditto	1	2	..	2	9	18	4	..	1
Aglish	Ditto	Ditto	1	..	3	..	11	5	1	1	..
Rathkeeran	Ditto	Ditto	4	2	10	16	17	8	3	..	..
			20	13	30	38	81	108	75	32	33

CARRICK-ON-SUIR UNION.

Carrick-on-Suir.

REPORT.

REPORT.

Population and extent of Union.

THE Union of Carrick-on-Suir, in the counties of Tipperary, Waterford, and Kilkenny, extends over 103,709 statute acres, and comprises a population of 40,259, according to the census of 1831.*

Comprises parts of three counties, Tipperary, Kilkenny, Waterford.

It is divided into thirteen electoral divisions, three of which are in the county of Tipperary, six in the county of Kilkenny, and the remaining four in the county of Waterford.

May 25, 1839, the Union declared. 7 ex-officio, 21 elected Guardians.

The Union was declared on the 25th May, 1839. The number of guardians, 7 ex-officio, and 21 elected.

Committee of 12 appointed to superintend valuation.
Three Guardians and one practical farmer from each county.

The first meeting of the Board of Guardians was held at the Petty Sessions Court of Carrick-on-Suir, on the 6th July, 1839; when it was resolved, that a committee of 12 be appointed to conduct and superintend the valuation, and that it should be formed in the following manner:—that three guardians should be appointed from each county in the Union; and, in order to avoid the least colour or pretext for any ungrounded suspicion of the acts of the Board, to add a practical farmer from each of the three counties to the Committee of Valuation.†

The Committee unanimously appointed.
One Guardian from the electoral division under valuation to be associated with them.

The committee were accordingly unanimously named by the guardians, and it was resolved, that they should meet once a fortnight, to superintend the valuation, and that they should have associated with them one guardian from each electoral division for the time being under valuation.‡

Advertisement for valuators.
James Hayden and Thomas Walsh appointed for country, Samuel Bradshaw for town.

Advertisements were directed to be inserted in several newspapers for valuators; and on the 3rd August, 1839, several candidates having applied, Messrs. James Hayden, of the county Kilkenny, and Thomas Walsh, of the county Waterford, were elected valuators of the rural portion of the Union; and Mr. Samuel Bradshaw was elected valuator of the town of Carrick-on-Suir.

Not professional valuators—Walsh had valued under County Waterford valuation, and also private estates.

Mr. Walsh was not a professional valuator, nor was Mr. Hayden—both were practical farmers, and held large farms in their own hands. Mr. Walsh had been previously employed under the County Waterford Valuation Act, and had valued under it, in conjunction with Mr. Thomas Gamble, the whole barony of Middlethird; he had also been employed to value private estates.

Hayden valued under Tithe Acts and for private individuals.

Mr. Hayden had been a valuator under the Tithe Composition Act, and had also valued private estates.

The valuators supplied with County Waterford valuation. Did not use it as they thought it incorrect, had no other documents.
Valued together.
Walked the farms, determined the quality and value of each part.

The valuators were supplied with the county Waterford valuation, but did not use it, as they thought it incorrect, both as to acreage and value. They had no other documents to assist them.§

Mr. Thomas Walsh, whom alone I had an opportunity of examining, stated that they went together to visit each farm; they walked over it, examined every part, and determined its quality. They generally had some part of each farm turned up, or examined the gripes of ditches and pits to ascertain the quality. When they had finished their inspection they consulted together, made a rough calculation of the values of the different parts, and thus fixed the value of the whole, which they entered in their field-book. In a great many instances they visited the farms more than once.

Did not make any written entry of the different qualities or the No. acres of each quality.

They did not make any written entry of the different qualities of soil in each farm, the number of acres of each particular quality, or make an accurate calculation of the values of the different parts.

They appear to have relied on their experience as practical farmers, to enable them to distinguish, on inspection, how much of each quality was contained in each farm ‖

Commenced Valuation in Tipperary.

They commenced their valuation in the severe winter of 1839, with the electoral divisions in the county Tipperary. Those divisions are placed first in the Union list; and their directions were to value each division according to its order in the Union.

To prevent an unequal valuation, also valued some farms in the other counties (Kilkenny and Waterford) during the same winter.

They considered that the difference of season might cause an unequal valuation between the different counties; and, in order to prevent this, they valued, during the same winter, one or two farms in each parish, of the other two counties of Waterford and Kilkenny. This they did to assist their judgment when they should afterwards come to value those counties in the summer or autumn.¶

In estimating the value considered the situation, the produce, and probable prices, calculated on an average of the three preceding years.
After deducting expenses, allowed a proportion to landlord and a proportion to tenant.
Proportion varied according to the size and quality of the farms
On a farm of 20 acres according to his valuation, a farmer could support himself and family, and have meat once or twice a-week.

In estimating the value they considered the local advantages or disadvantages of each farm, and its convenience to markets or manure; what description of crops the different soils would produce, and the probable price of that produce, which they calculated on an average of the prices for the three years preceding. After deducting all expenses, they allowed a certain proportion of the value of the produce to the tenant, and a certain proportion to the landlord. But those proportions were not fixed; they varied according to the size and quality of each farm; in small farms of 20 acres they always allowed such a proportion as would enable the tenant and his family to live in a comfortable manner, that is to say, to have meat once or twice a-week, and be clothed in comfortable clothing, suited to persons of their class of life. Mr. Walsh thinks that a farmer holding 20 acres, according to his valuation, would be able to live as he

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* Appendix C. to 6th Report of the Poor Law Commissioners.
† Extracts from Minute-book, APPENDIX. ‡ Ibid.
§ Evidence of Mr. Walsh, valuator, ibid. ‖ Ibid. ¶ Ibid.

described. Thinks he would have an interest in his farm of 1*l.* an acre; less could not support a family.

The number of persons having small farms is greater in Tipperary than in the other two counties.

The valuation was generally throughout the Union, under the rents, except in the division of Carrick, on the estates of the Marquis of Ormond and Marquis of Waterford.*

The valuation generally under the rents, except on estates of the Marquis of Ormond and Marquis of Waterford.

The Valuation Committee approved of the mode of valuation adopted by the valuators, and having inspected the valuation sheets of the parishes of Carrick-on-Suir and Newtown, agreed on a report, expressing their opinion, that, according to the plan adopted in the valuation, the valuators had preserved a just proportion throughout.†

Report of Valuation Committee approving of valuation of Carrick and Newtown, and that the valuation was equal throughout.

The valuation was watched by the committee, who inspected the returns from time to time.

After the valuation was completed it was submitted in the usual manner for inspection, and objections were lodged.

The valuation lodged for public inspection.

The total number of objections lodged was 269; of those 102 were for over value, 98 for errors in acreage, 2 for under value, 67 for clerical errors, &c.

Objections lodged.

All those objections have since been disposed of.

All disposed of.

Some alterations were made on the recommendation of the committee, who on objections for value always lowered the valuation, and a resolution was passed, that wherever a reasonable doubt existed as to value, the valuator be requested to re-visit the land or property‡ in those cases where objections were lodged.

Some alterations made lowering the valuation.

All the occupiers appear to be satisfied, and but three appeals are threatened on the part of the landlords; one by the Earl of Bessboro', on a question whether certain ornamental woods and water should be valued, the other two by gentlemen of the county Tipperary, for having been valued too high.§

All the occupiers satisfied. One appeal threatened by E. of Bessborough and two others by Tipperary gentlemen, for over value.

The town valuator, Mr. Samuel Bradshaw, had been previously employed to value the town for the Commissioners of Paving and Lighting, and also for church-rates, and in order to ascertain the value, he entered each tenement, examined it and inspected the rere.

The town valuator, Samuel Bradshaw, previously employed to value the town by Commissioners of paving and lighting, also for church rates.

He always asked the rent, which no one refused to tell, and he was assisted by the rent in forming his estimate of the value.

If he considered the rent a fair rent, he generally set that down as the gross value, deducted for insurance which he calculated on a scale he got from an insurance office, and also for repairs, according to the condition of the house at the time, and after further deduction for landlord's and tenant's rates and taxes found the net annual value.

Generally set down the rent as the gross value. Deduct insurance, &c. And found the net value

Only two persons lodged objections to his valuation; one did not appear to support his objection, the other on explanation got a reduction.

But two objections lodged. One not supported, in the other case a reduction was made.

His valuation was generally under the rents paid, except when the rents were ground rents or fines were paid, or there were great bargains on old leases; but he never calculated how much on the average his valuation was under the rents.

Valuation generally under the rent.

His valuation was also under the valuation lately made for the Paving and Lighting Commissioners.

Also under valuation under Paving and Lighting Act.

He inquired in some instances whether the occupiers had leases; generally speaking they had not, but it would not have made any difference in his valuation, as he conceived himself bound to value each tenement as if let from year to year. He states that there is great competition in the town for houses varying in price from 1*l.* to 3*l.*, but he does not think it has raised the price as the occupiers are too poor to pay high prices.‖

Generally speaking no Lease.

In the opinion of the guardians who have been examined, the valuation of the Union is high, but equal, and has given general satisfaction.

In opinion of Guardians the valuation is high but equal.

All the members of the Board of Guardians co-operated with each other in the most cordial manner.¶

The Board co-operated cordially together.

The number of ten pound registered electors, who have been registered in and since the year 1832, and whose tenements appear according to the clerk of the peace's list to be situated in the Union, is 271, of these, 107 registered in 1832, and do not appear to have re-registered. The tenements of 72 have been traced in the rate-book. The remaining 164 compose the present constituency of the Union, and of those, 115 have been traced in the rate-book, the remaining 47 have not been traced. They probably removed or died. For want of local information, they could not be traced.

Subjoined is a table classifying such of those 271 electors, as have been traced according to the valuation of the several tenements on the rate-books, and showing the net annual value and gross annual of their different tenements and the electoral divisions in which they are situated. As the rents have been taken from the field-book of Mr. Walsh, in which the acreable rent alone is entered, a reference must be made for the rents to the list of electors in the Appendix.

W. JEFFCOTT.

Inquiry held at Carrick on Suir, Tuesday and Wednesday, 13th and 14th April, 1841.

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* Evidence of Thomas Walsh, valuator, APPENDIX.
† Extracts from Minute-book, ibid.
‡ Evidence of Guardians, ibid.
§ Extract from Minute Book, ibid.
‖ Evidence of Mr. Bradshaw, the Valuator, ibid.
¶ Evidence of Guardians, ibid.

TABLE of £10 Electors Registered in the Year 1832, to December, 1840, inclusive, whose Tenements appear by the Clerks of the Peace's Lists, to be situated in the Union.

CARRICK-ON-SUIR UNION.

I. Carrick-on-Suir Union.				Registered £10 Electors of 1832, not since Re-registered—Rated and Unrated.																
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.* and not 10*l.*	10*l.*, and not 15*l.*	15*l.* and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.*, and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.* and upwards.	Number traced.	No. Untraced.	Traced and untraced.
1	Carrick-on-Suir. Town of Carrick	Iffa and Offa East	Tipperary	.	.	.	.	.	.	2	1	2	1	.	.	.	.	.	6	1	7
	Rural part of do.	Slievardagh	Ditto	1	.	.	.	.	.	.	1	1	.	.	1	.	.	3	7	5	12
2	Kilcash	Iffa and Offa East	Ditto	.	.	.	1	.	.	.	.	.	.	.	.	1	.	2	4	2	6
3	Grangemockler.	Slievardagh	Ditto	1	.	.	.	.	.	1	.	.	.	1	.	.	.	.	3	4	7
4	Tullahaught	Kells	Kilkenny	.	.	.	.	.	.	2	4	.	1	.	1	.	.	.	8	1	9
5	Kilmaganny	Kells and Knocktopher	Ditto	.	.	.	.	1	.	1	.	.	.	.	.	.	.	.	2	3	5
6	Owning	Iverk	Ditto	.	.	.	.	.	.	.	1	1	1	.	.	.	.	4	6	1	7
7	Pilltown	Ditto	Ditto	1	1	1	.	1	.	1	2	1	1	1	.	2	.	.	11	.	11
8	Moonkeely	Knocktopher and Iverk	Ditto	.	.	.	1	.	.	2	.	1	.	.	.	1	2	1	9	1	10
9	Clonmore	Knocktopher	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	..	.	..
10	Kilmeaden	Upperthird	Waterford	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3	3	6	9
11	Mothell	Ditto	Ditto	.	.	1	.	.	.	.	.	1	.	.	.	.	1	7	10	8	18
12	Portlaw	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2	2
13	Kilmoleran	Ditto	Ditto	2	.	.	.	.	.	1	.	.	.	.	.	.	.	.	3	1	4
			Total	5	1	2	2	2	.	10	9	7	4	2	2	4	3	20	72	35	107

II. Carrick-on-Suir Union.				Registered £10 Electors of 1833, to December, 1840, inclusive, Rated and Unrated.																	Total registered 1832 to 1840.
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.* and not 6*l.*	6*l.* and not 7*l.*	7*l.* and not 8*l.*	8*l.* and not 9*l.*	9*l.* and not 10*l.*	10*l.* and not 15*l.*	15*l.* and not 20*l.*	20*l.* and not 25*l.*	25*l.* and not 30*l.*	30*l.* and not 35*l.*	35*l.* and not 40*l.*	40*l.* and not 45*l.*	45*l.* and not 50*l.*	50*l.* and upwards.	Traced.	Untraced.	Traced and untraced, subsisting.	
1	Carrick-on-Suir. Town of Carrick	Iffa and Offa East	Tipperary	.	.	.	2	2	.	.	1	2	2	.	3	1	.	.	13	.	13	20
	Rural part of do.	Slievardagh	Ditto	.	.	1	.	.	.	.	1	1	3	2	1	.	2	2	13	8	21	33
2	Kilcash	Iffa and Offa East	Ditto	.	.	.	.	.	.	.	.	2	.	.	.	1	.	.	3	.	3	9
3	Grangemockler.	Slievardagh	Ditto	2	.	.	.	.	.	2	1	1	.	.	1	3	.	1	11	17	28	35
4	Tullahaught	Kells	Kilkenny	.	.	.	.	.	.	3	1	1	1	.	.	.	.	.	6	2	8	17
5	Kilmaganny	Kells and Knocktopher	Ditto	.	.	2	.	.	.	5	4	1	5	2	2	1	.	.	22	5	27	32
6	Owning	Iverk	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1	1	2	9
7	Pilltown	Ditto	Ditto	1	.	.	.	.	.	.	.	1	3	.	.	.	.	.	6	.	6	17
8	Moonkeely	Knocktopher and Iverk	Ditto	.	.	.	6	1	.	5	3	.	.	.	.	1	.	1	17	8	25	35
9	Clonmore	Knocktopher	Ditto	.	.	.	.	.	.	.	.	.	3	.	.	1	.	1	5	2	7	7
10	Kilmeaden	Upperthird	Waterford	.	.	.	.	.	.	.	.	.	1	.	.	.	1	3	5	2	7	16
11	Mothell	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	1	.	.	.	9	10	2	12	30
12	Portlaw	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2	2	4
13	Kilmoleran	Ditto	Ditto	1	.	.	1	.	.	.	.	1	.	.	.	.	.	.	3	.	3	7
			Total	4	.	3	9	3	.	15	11	10	18	5	7	8	3	18	115	49	164	271

III. Carrick-on-Suir Union.				Estimated Extent in Statute Measure, as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Net Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Gross Ann. Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Area in Stat. Acres of each Electoral Division.	Population in each Electoral Division, 1831.
No.	Electoral Division.	Baronies.	Counties.	A.	R.	P.	£	*s.*	*d.*	£	*s.*	*d.*		
1	Carrick-on-Suir Town of Carrick	Iffa and Offa, East	Tipperary	3	1	11½	397	10	0	445	17	8	14,833	11,115
	Rural part of ditto	Slievardagh	Ditto	999	2	36	1032	18	3	1370	3	0¾		
2	Kilcash	Iffa and Offa, East	Ditto	630	1	12	341	9	9	505	18	4¾	2,349	1,853
3	Grangemockler	Slievardagh	Ditto	619	3	0	345	1	11	498	6	6	5,690	2,852
4	Tullahaught	Kells	Kilkenny	422	0	5	254	14	10½	396	1	1	6,000	1,538
5	Kilmaganny	Kells and Knocktopher	Ditto	1208	3	21	445	17	8	860	13	3¾	5,690	970
6	Owning	Iverk	Ditto	642	3	21	821	4	6	1048	16	2¼	5,855	2,342
7	Pilltown	Ditto	Ditto	565	0	4	334	6	6	485	1	10¼	10,000	3,946
8	Moonkeely	Knocktopher and Iverk	Ditto	1429	1	12	546	12	4	917	12	4¼	3,119	1,260
9	Clonmore	Knocktopher	Ditto	233	0	28	174	2	1	217	19	11½	10,078	1,477
10	Kilmeaden	Upperthird	Waterford	1154	0	14	1274	17	0	1295	0	11	7,553	1,756
11	Mothell	Ditto	Ditto	2921	1	7	1876	19	7	2484	6	3½	16,198	1,573
12	Portlaw	Ditto	Ditto	.	.	.	.	.	.	.	.	.	4,800	2,220
13	Kilmoleran	Ditto	Ditto	1	1	10¼	44	10	0	54	2	6½	11,544	7,357
			Total	10,831	0	21¾	7890	4	2½	10,590	0	1½	103,709	40,259

For Acreable Rent see Appendix.

KILMALLOCK UNION.

Kilmallock.

REPORT.

REPORT.

The Union of Kilmallock was declared on the 9th of January, 1839, by the name of the Bruff Union, which was changed to its present name by an order of the Poor Law Commissioners, dated the 8th of July, 1839. It contained, at first, only twenty-one electoral divisions, all lying within the county of Limerick; but has since* been enlarged by the annexation of the electoral division of Charleville, which was originally a part of the Mallow Union. One townland in this division is in the county of Limerick, the rest of it lies within the county of Cork.

Declaration and subsequent enlargement of the Union.

The area of the Union, in its present extent, is stated, in the Sixth Annual Report of the Commissioners, to be 151,179 statute acres, containing, according to the census of 1831, a population of 74,776 inhabitants.† The area, as ascertained by the valuators, and stated in the valuation books, is 167,253A. 3R. 28P. statute measure.‡

Extent and population of the Union.

The county Limerick portion of the Union includes the greater part of the baronies of Costlea and Small County, a considerable part of the barony of Coshma, and a small part of the barony of Upper Connelloe; and the portion of the Union which is in the county of Cork lies partly within the barony of Orrery and Kilmore, and partly within that of Fermoy.

There are thirty-one elected, and ten ex-officio Guardians.

Number of Guardians.

From the minutes of the first meeting of the Board, which was held on the 20th of February, 1839, it would appear that a majority of the Guardians were then of opinion, that it was not necessary to have an altogether new valuation made of those parts of the Union which had been already valued under the Tithe Composition Acts. It was afterwards, however, determined, that a new valuation should be made of the whole Union; and by a resolution passed at a meeting of the Board, held on the 9th of April, 1839, it was ordered that advertisements for valuators should be published. This was done, and several tenders were in consequence made, and, on the 9th of May following, laid before the Board, who on that day appointed Messrs. Michael Roche and Michael Lynch (whose tenders were not the lowest) to be the valuators of the Union.§

A new valuation of the Union resolved upon.

Messrs. Michael Roche and Michael Lynch appointed valuators.

Mr. Roche has for nearly forty years been the resident proprietor of a large farm within a mile or two of the town of Kilmallock; and it is from his experience as a farmer that his knowledge of the value of land has been derived. He had many years ago made, with the assistance of a Mr. Gubbins, a valuation, for the purposes of the Tithe Composition, of the parish of Kilmallock. That valuation appears to have given great and general satisfaction. At the meeting of the Board, which had finally resolved upon advertising for valuators, Mr. Roche's qualifications for the task were spoken of by several Guardians in the highest terms, and the resolution by which he was appointed embodies a very strong declaration of confidence in his intelligence and experience.‖

Qualifications of the valuators.

Mr. Michael Lynch (who was also a farmer) died in the month of January, 1840, before the valuation was half completed, and the Guardians thereupon appointed his eldest son, Mr. Thomas Lynch, to succeed him as colleague to Mr. Roche.

Death of Mr. Michael Lynch before the valuation was completed. His son, Mr. Thomas Lynch, appointed valuator in his stead.

On the 6th of June, 1839, the Board appointed a Committee of nine Guardians to co-operate with the valuators, and on the 18th of the same month the number of this Valuation Commitee was increased to fifteen; and it was directed by the Board to meet when the valuation of each electoral division should be finished for the purpose of reporting on it to the Board.¶

Valuation Committee appointed.

I had not, in the course of my inquiry, the advantage of an interview with Mr. Thomas Lynch, or any of the assistant valuators hereinafter named, and had therefore to derive my information as to the manner in which the valuators had proceeded, and the test of value they had applied, from Mr. Roche alone. He, however, was fully competent to give me the information I required as to the valuation of every part of the Union; for he had visited in person every tenement it contained, for the purposes of the Valuation, and had not only completed without assistance the valuation of some districts (having been deprived of the assistance of his first colleague by the state of that gentleman's health for some time before his death) but had also, generally speaking, examined and confirmed the valuation where not originally made by himself, sometimes introducing slight alterations with the concurrence of the other valuators.

Mr. Roche's evidence on the subject of the valuation.

A few tithe surveys, which Mr. Roche states to have been of little use except in ascertaining the general extents of parishes, and, in some instances, townlands, and the county-cess applotment books, which he did not use except for the purpose of ascertaining the amount of county-cess, were, with the exception of a few private maps of particular estates and a few rentals, the only documents he was able to procure to assist him in making the valuation; and he did not rely upon these either as to the quantity or the value of the land he had in any instance to value.**

Documents used or referred to by the valuators.

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* By an order of the Poor Law Commissioners, dated the 16th of February, 1840.

† Sixth Annual Report of the Poor Law Commissioners, Appendix, p. 296; and see their Fifth Annual Report, Appendix, p. 96.

‡ See Table at the end of this Report.

§ Extracts from Minute-Book, Appendix.

‖ Extracts from Minute-Book, Appendix.

¶ Extracts from Minute-Book, Appendix.

** Evidence of Mr. Roche, Appendix.

Test of value adopted in the valuation. The fair rent.

Mr. Roche says, that he did not found his valuation upon any estimate of the produce of the land. He took the land in its actual state, without regard to the degree in which it admitted of improvement, and considered what it ought in fairness to be let for from year to year to a person paying, in addition to the rent, the expense of keeping the land as he found it, and all taxes except tithe.* That which he considered the *fair* rent for the land under such circumstances is, according to his valuation, its net annual value. In answer to various questions of mine he gave several descriptions of what he considered the fair rent, and to all of these, when read over to him from my notes of his evidence, he adhered as consistent and proper descriptions of what he understood to be the fair rent for land, and, as such, its net annual value.

Mr. Roche's description of what he considers a fair rent. Two-thirds of the rack-rent. Rack-rent, what, according to him.

He said that the rent to be fair, as he understood the word, should be such as to leave the tenant, for the payment of his taxes and the subsistence of himself and his family, one-third of what would be the rack-rent for the same land, over and above the small profit which a tenant paying the rack-rent might contrive to make out of the land. By "a rack-rent" he said he meant such a rent as the tenant could not pay by means of the land, without confining himself to bare subsistence, and depriving himself of every comfort and convenience. He gave some tenants within the Union, holding only two or three acres each, and paying from 3*l.* to 4*l.* an acre as instances (extreme ones) of the degree of privation to which he referred. They contrived, he said, to pay the rent and live; but they lived very poorly—"indeed quite miserably"—tilling a small part of the land for a corn-crop, by means of which they proposed to pay the rent,—planting the rest with potatoes for the family,—feeding a pig or sometimes two besides,—and generally adding a little to their means of living by working for hire.†

Other descriptions by Mr. Roche of what he thinks the fair rent.

Mr. Roche also said, that "what a tenant could pay, reserving reasonable remuneration for his capital, time, and labour," was just what he meant by a "fair" rent, and this was, according to him, the utmost that could be got from a solvent tenant; a solvent tenant being, as he understood and applied the word "solvent," not a tenant barely able from year to year, by means of the land, to pay his rent, but a tenant with capital, able not only to pay his rent, but to compensate in damages for a breach of covenant. From such a tenant, Mr. Roche said, that a rent which would not leave him reasonable remuneration for his capital, time, and labour, could not be got. He thought that he had valued small farms somewhat higher or (as he expressed himself) "a shade higher" than large ones, from taking into account the money-capital necessary for the cultivation and management of the latter. In calculating the remuneration he thought reasonable for the tenant's capital, he considered him, he said, entitled to five per cent, "perhaps more, certainly not less;" and he thought him entitled to the same remuneration for his time and labour as he would get for the same time and labour, that is the constant management of the same quantity of land, as steward for another. For any profit to be made by the tenant, over and above the remuneration he thought reasonable for his capital, time, and labour, he did not make any allowance. To do so would, he said, be, in his opinion, to take from the rights of the landlord.‡

Difference between the valuation of large and small farms.

Valuation of houses.

When valuing a house, to which no land was annexed, he considered what it would be reasonably worth to a person who should take it from year to year and keep it in the state it was in, estimating, according to the best of his judgment, the advantages, if any, of its situation, and calculating what it would cost each year to keep it in the state it was in at the time of the valuation. He in every case supposed the house to be insured.

Valuation of houses and land when occupied together.

When he found a house and land occupied together, he valued them together; the standard prescribed by the Act of Parliament could not properly, in his opinion, be applied to either separately, the value of each to the tenant being affected by its being occupied with the other.§

For further particulars as to the manner in which the valuation was conducted, I refer to Mr. Roche's evidence, from which I have above extracted all that appears to me necessary to make the principle of his valuation understood.

Meeting (19th of October, 1839) of the Board and Valuation Committee.

At a meeting of the Board, held on the 19th of October, 1839, the members of the Valuation Committee then present having, by the direction of the Board, taken into consideration the valuation of the electoral divisions of Galbally and Ballylanders which had been a short time before completed, and the members of the general Board having taken part in the discussion which ensued, a resolution was carried by a large majority,

Resolution declaring the standard of value adopted by the valuators too high.

declaring it to be the opinion of the committee and meeting, that the standard of net value which had been adopted in those districts was too high, and that the valuators were requested to modify and revise that valuation; and further, that the rule generally adopted of taking 1*s.* 3*d.* from the gross produce, including all charges, use of capital, &c. (so runs the resolution in the minute-book), had been found to give much satisfaction.‖

The standard of value not altered in consequence.

Mr. Roche says, that some time previous to the meeting at which this resolution passed, he had made a reduction of about 12½ per cent. on his valuation of a part of the electoral division of Galbally, upon reconsidering it in consequence of the representations of some of the Guardians; but that he did not lower or alter the standard of his valuation in consequence of the resolution passed on the 19th of October, 1839.¶ He says also, that the Valuation Committee never interfered with the valuation while in

* Evidence of Mr. Roche, Appendix.
† Ibid.
‡ Ibid.
§ Evidence of Mr. Roche, Appendix.
‖ Extracts from Minute-Book, Appendix.
¶ Evidence of Mr. Roche, Appendix.

progress, except upon the occasion of that meeting; and although, after the annual election of Guardians, which took place in March, 1840, a new Valuation Committee, consisting of sixteen Guardians, was appointed by the Board, there appears no trace in the minute-book of any further interference with the valuators on the part of the Board, or the Valuation Committee of either year.

Appointment of assistant-valuators.

The time within which the valuators had undertaken to complete the valuation having expired in June, 1840, and Mr. Roche having informed the Board that he could not complete it before the 15th of September in that year, and the Poor Law Commissioners having refused to consent to the extension of time which he applied for, and the Guardians had agreed to give, the Board, at the suggestion of the Commissioners, and with the consent of Mr. Roche, appointed on the 22nd of July, 1840, four assistant-valuators, viz. Messrs. John Ryan, Lawrence M'Carthy, William Gubbins, jun., and Daniel Kirby.*

These gentlemen are stated by Mr. Roche to have carried on their share of the valuation, in conformity with the instructions of himself and colleague; and Mr. Roche himself, before the valuation-books were finally closed, visited the district that had been valued by the assistant-valuators, and examined their valuation, in order to ensure a uniformity of valuation throughout the Union. He did not find occasion to alter any valuation made by them except in a very few instances.†

Two valuations made of the electoral division of Charleville.

The valuators of the Union of Mallow had valued the electoral division of Charleville before it was separated from that, to be annexed to the Kilmallock, Union; and the field-books then used by them were handed to Mr. Roche, to assist him in his valuation of that district. He says that he used, but did not adopt, the valuation of the Mallow valuators, and he thinks that, if he had adopted it, the valuation throughout this Union would not have been uniform, the valuation of the Mallow valuators being somewhat higher than his. He described the difference between the two valuations as being greater with regard to houses and other rateable property, not consisting of land, than with regard to land, as to which it was very slight; and added, that he thought no two valuators, acting without consulting together, would be found to agree as to the value of the former kind of property.‡

Revision.

The valuations of the several electoral divisions, having, when completed, been brought under the consideration of the Board, met, in almost every instance, with the general approbation of the Guardians. A number of objections, however, were made to the valuation of some parts of the Union as too high; most of them by rated occupiers of Galbally, and the Guardians representing that district. These having been considered by the Board, and a few reductions agreed upon in consequence, the Board, at a meeting held on the 21st of October, 1840, declared all objections disposed of, and confirmed the valuation: and on the 20th of November, 1840, the first rate was struck at 5*d.* in the £1. There had not been, at the time of my inquiry, any notice given of an intention to appeal. Mr. Roche states that the rate-payers, generally speaking, have hitherto expressed satisfaction with the valuation, and that he has not heard that any landlord has objected to it, adding that the general feeling both of landlords and tenants, as far as he has been able to observe, has been and is in favour of a low valuation.§

Rating of 10*l.* Electors, county Limerick.

I have searched the rate-books for the rating of every £10 elector of the county of Limerick, or Cork, who appears from the lists of the clerks of the peace to have registered in or since 1832, out of property lying within this Union. The first table in the Appendix, contains the result of that search.

The number of £10 electors of the county Limerick at present entitled to vote, whose tenements lie within this Union, and whose rating I have been able to ascertain, is 238. These may be divided into three classes as follows:—

1st Class. Those, 60 in number, who originally registered under the 10th Geo. IV., and have since registered under the Reform Act. 1st Class.

2nd Class. Those, 35 in number, who registered for the first time in 1832, under the Reform Act, and have re-registered since. 2nd Class.

3rd Class. Those, 143 in number, who registered for the first time since 1832. 3rd Class.

Of the 60 forming the first of these classes—
0 are rated under £10,
5 at or over £10 and under £15,
5 at or over £15 and under £20,
11 at or over £20 and under £30,
37 at or over £30, and
2 are rated jointly.

Of the 35 forming the second class—
3 are rated under £5,
4 at or over £5 and under £10,
4 at or over £10 and under £15,
4 at or over £15 and under £20,
8 at or over £20 and under £30, and
12 at or over £30.

* Extracts from Minute-Book, Appendix.
† Evidence of Mr. Roche, Appendix.
‡ Evidence of Mr. Roche, Appendix.
§ Ibid.

Kilmallock.

REPORT.

Of the 143 forming the third class—
8 are rated under £5,
10 at or over £5 and under £10,
15 at or over £10 and under £15,
6 at or over £15 and under £20,
30 at or over £20 and under £30, and
74 at or over £30.

Classifications of rating of 10*l.* Electors.

Taking the entire number of present £10 electors whom I have classified as above, without regard to that classification—
11 are rated under £5,
14 at or over £5 and under £10,
24 at or over £10 and under £15,
15 at or over £15 and under £20,
49 at or over £20 and under £30,
123 at or over £30, and
2 are rated jointly.

10*l.* Electors of 1832.

I also ascertained the rating of 206 of the registered £10 electors of 1832, who had not since renewed their registries.

Classifications of their rating.

Of 124 out of this number who had previously registered under the 10th Geo. IV.—
7 are rated under £5,
8 at or over £5 and under £10,
15 at or over £10 and under £15,
16 at or over £15 and under £20,
32 at or over £20 and under £30,
41 at or over £30, and
5 are rated jointly;

and of the remaining 82, who registered, for the first time, in 1832, and have not since renewed their registries—
7 are rated under £5,
8 at or over £5 and under £10,
6 at or over £10 and under £15,
8 at or over £15 and under £20,
8 at or over £20 and under £30,
41 at or over £30, and
4 are rated jointly.

10*l.* Electors, county Cork.

The number of £10 electors of the county of Cork, at present entitled to vote, whose tenements lie within the Union, and whose rating I have been able to ascertain, is 10; of these—

Classifications of their rating.

0 are rated under £7,
2 over £7 and under £10,
1 at and over £10 and under £15,
2 at and over £15 and under £20,
1 at and over £20 and under £30,
4 at and over £30;

and I have ascertained, besides, the rating of eleven £10 electors who registered in 1832, but have not since renewed their registries: of these—
2 are rated under £5,
3 over £5 and under £10,
1 over £10 and under £15,
0 at and over £15 and under £20,
2 at and over £20 and under £30,
3 at and over £30.

The lists of the Clerk of the Peace for the county of Cork did not enable me to distinguish those of the registered £10 electors of 1832 who had, from those who had not, previously registered under the 10th Geo. IV.

Of the £10 electors at present entitled to vote in either of the counties into which the Union extends, and whose rating I have ascertained (248 in all), I find that—
11 would be disfranchised if a rating of £5,
17 if a rating of £6,
20 if a rating of £7,
25 if a rating of £8,
28 if a rating of £9, and
32 if a rating of £10 were made the qualification.

Rents of occupiers.

As he proceeded with his valuation, Mr. Roche ascertained, in the manner described in his evidence, and as accurately as his means there mentioned of obtaining the information would admit of, the rents paid by the several occupiers, and regularly entered them in his field-books, which he produced to me. Of the 465 occupiers who are, or have been, £10 electors, and whose rating I have ascertained, there are 453 whose rents I have been enabled by means of Mr. Roche's field-books to state in the first Table in the Appendix.

Rent and Rating of 10*l.* Electors compared and classified.

The relative proportions of the total acreage rating and rent of these will appear from the following Table :—

Number of Occupiers who are or have been £10 Electors, and whose Rents and Rating have been ascertained.	Number of their Tenements.	Total extent of their Tenements in Statute Measure.	Total Net Annual Value of their Tenements.	Total Amount of their Rents as ascertained by Valuators.
453	475	17,876 A. 2 R. 28 P.	£16,201. 7*s.* 1*d.*	£18,759. 7*s.* 9½*d.*

The instances in which the rating exceeds, equals, or is less than the rent are as follows :—

Number of Tenements occupied by those who are or have been £10 Electors, and whose Rents and Rating have been ascertained.	Number of those of which the Rating is less than the Rent.	Number of those of which the Net Annual Value and the Rent are equal.	Number of those of which the Net Annual Value exceeds the Rent.	Classification of the instances in which the Net Annual Value exceeds the Rent.	
				Number of instances in which the Net Annual Value exceeds the Rent.	by less than £1 . . . . . 24 by £1 or upwards and less than £2 . . 29 by £2 or upwards and less than £3 . . 14 by £3 or upwards and less than £4 . . 20 by £4 or upwards and less than £5 . . 10 by £5 or upwards and less than £7 . . 11 by £7 or upwards and less than £10 . . 18 by £10 or upwards 24
475	317	14	144	Total number of instances in which the Rating exceeds the Rent	144

Classification of acreage of 10*l.* Electors.

The following is a classification, according to the extent of their tenements, of the occupiers who are, or have been, £10 electors, and whose rating I have ascertained :—

Number of Occupiers who are or have been £10 Electors, and whose Rating has been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain									
		Less than 5 Acres Statute Measure.	5 Acres or upwards and not 10 Acres.	10 Acres or upwards and not 15 Acres.	15 Acres or upwards and not 20 Acres.	20 Acres or upwards and not 30 Acres.	30 Acres or upwards and not 40 Acres.	40 Acres or upwards and not 50 Acres.	50 Acres or upwards and not 75 Acres.	75 Acres or upwards and not 100 Acres	100 Acres or upwards.
465	36	15	24	29	44	81	83	42	67	15	29

Classification of Rents of 10*l.* Electors.

Those whose rents have been ascertained, classified according to amount of rent, are as follows :—

Number of Occupiers who are or have been £10 Electors, and whose Rents have been ascertained.	Number of those whose Rents are									
	Less than £5.	£5 or upwards and less than £10.	£10 or upwards and less than £15.	£15 or upwards and less than £20.	£20 or upwards and less than £30.	£30 or upwards and less than £40.	£40 or upwards and less than £50.	£50 or upwards and less than £75.	£75 or upwards and less than £100.	£100 or upwards.
453	46	23	35	50	66	54	48	52	49	30

Rent and rating of occupiers.

In the Appendix will be found a table shewing the rating and rents, as stated in Mr. Roche's field-books, of the occupying tenants, registered and unregistered, of some townlands which lie adjoining each other in the electoral division of Galbally, and of one in the electoral division of Dromin. I was prevented, only by the unavoidable shortness of the time allotted to my inquiry, from including in this Table a number of variously circumstanced estates in other parts of the Union.

Classified according to extent of holding.

Of the occupying tenants of Duntryleague, and the adjoining townlands, there are 27, whose tenements contain less than five statute acres, and of these—

25 are rated under £5, and the remaining
2 over £5 and under £6.

Of the other occupiers, 55 in number, whose tenements contain five statute acres or upwards—

1 is rated under £5,
10 are rated over £5 and under £10,
10 over £10 and under £15,
4 at or over £15 and under £20,
9 over £20 and under £30,
10 over £30 and under £40,
4 over £40 and under £50,
7 over £50.

Comparison of Rent and Rating of Occupiers.

The relative proportions of the total acreage, rating and rent of each of these classes, as well as of both taken together, without regard to their classification as above, will appear from the following Table :—

Classification of the Occupiers of Duntryleague and the adjoining Townlands, whose Rents and Rating are stated in Appendix.	Number of the Tenements.	Total Extent of the Tenements in Statute Measure			Total Net Annual Value.			Total Amount of Rent.		
		A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*
Class I.—Tenements. { Not including land.	3	..	..	..	4	10	0	6	10	0
Class I.—Tenements. { Including land, but containing less than five statute acres..	24	77	0	37	71	0	0	86	10	1
Class II.—Tenements containing five statute acres or upwards.	55	1412	2	18	1507	12	0	1748	13	11
Total of both classes.	82	1489	3	15	1583	2	0	1841	14	0

Classification according to Excess of Rating above Rent.

Classifying these tenements, according to the number of instances in which the rating exceeds, equals, or is less than the rent, they are as follows :—

Number of Tenements in Duntryleague and the adjoining Townlands, the Rents and Rating of which are stated in Appendix No. 4.	Number of these of which the Net Annual Value is less than the Rent.	Number of which the Net Annual Value and the Rent are equal.	Number of which the Net Annual Value exceeds the Rent.	Classification of the Number of Instances in which the Rating exceeds the Rent.	
				Number of Instances in which the Net Annual Value exceeds the Rent. { by less than £1	7
				by upwards of £1 and less than £2 .	2
				by upwards of £2 and less than £3 .	2
				by £3	1
				by upwards of £4 and less than £5 .	2
				by upwards of £5 and less than £7 .	1
				by upwards of £7 and less than £10	1
				by upwards of £10	1
82	60	5	17	Total Number of Instances in which the Rating exceeds the Rent	17

Of the occupying tenants of Rathcannon, there are 35 whose tenements do not include land, and 7 besides whose tenements contain less than five statute acres. Of these 42—

39 are rated under £5,
2 over £5 and under £10, and the remaining
1 over £50.

There are 17 occupiers on this townland, whose tenements contain upwards of five statute acres. Of these—

1 is rated over £30 and under £40,
3 are rated over £40 and under £50, and the remaining
13 over £50.

Comparison of Rent and Rating of Occupiers.

The relative proportions of the total acreage, rating and rent of each of the classes into which I have divided the Rathcannon occupiers, as well as of both classes taken indiscriminately together, will appear from the following Table :—

Classification of the Tenements in Rathcannon, the Rents and Rating of which are stated in Appendix.	Number of the Tenements.	Total Extent of the Tenements in Statute Measure.			Total Net Annual Value.			Total Amount of Rent.		
		A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*
Class I.—Tenements. { Not including land.	35	..	..	..	42	10	0	89	10	11
Class I.—Tenements. { Including land, but containing less than five statute acres. .	7	10	2	24	22	5	0	36	16	1
Class II.—Tenements containing five statute acres or upwards.	17	1099	0	29	2229	11	0	3060	17	11
Total of both classes. . . .	59	2009	3	13	2294	6	0	3187	4	11

Classifying these tenements according to the number of instances in which the rating exceeds, equals, or is less than the rent, they are as follows :—

Number of Tenements in Rathcannon, the Rents and Rating of which are stated in Appendix.	Number of these of which the Net Annual Value is less than the Rent.	Number of which the Net Annual Value and the Rent are equal.	Number of which the Net Annual Value exceeds the Rent.
59	54	4	1

In the one instance in which the rating exceeds the rent, the rent is £1 and the net annual value £1. 10*s*. Mr. Roche thinks the effect of his valuation, taking one part of the Union with another, is to throw three-fifths, or very nearly three-fifths, of the poor-rate on the landlord, leaving the other two-fifths, or a little more, to be borne by the tenant.

Before I conclude, I must remark that in my statements as to the number of electors registered out of property lying within the Union, I believe I approximate very closely (within a very few names) to the exact truth. In a few instances I may have been unable to trace an elector in the rate-book, merely on account of the situation of his freehold being described in the clerk of the peace's list by a name different from that by which the same place is described in the rate-books. I have been, in one or two instances, supplied by chance with information, which enabled me to ascertain the rating of electors whom this diversity of names would otherwise have prevented me from tracing.

Inquiry held at Kilmallock, the 23rd, 24th, 25th, and 26th of March, and the 12th of April, 1841.

ISAAC S. O'CALLAGHAN.

NEWCASTLE UNION.

Newcastle.

REPORT.

REPORT.

Declaration of the Union.
Its extent and population.
Number of guardians.

The Union of Newcastle was declared on the 28th of December, 1838. It lies entirely in the County of Limerick, extending over a surface of 132,895 statute acres, and contains, according to the census of 1831, a population of 51,605 inhabitants; so that more than one-fourth of the extent and nearly one-fourth of the population of the County are within its limits.* The Board is composed of 7 ex-officio and 22 elected guardians.

Mr. Wilson appointed valuator.
Valuation Committee appointed.

On the 2d of July, 1839, Mr. William Wilson was appointed by the Board valuator of the Union, and undertook to have the valuation completed on the 25th of March, 1840. The remuneration he was to receive was 2*l.* 10*s.* per thousand (Irish) acres. On the same day the Board appointed a committee of seven guardians to superintend the valuation.†

Valuator's qualifications.
Not in Newcastle at the time of the inquiry held there.
Examined by written queries.

Mr. Wilson, who has been an extensive holder of land, is by profession a surveyor, and had valued land before as Commissioner under the Tithe Composition Acts, as well as for private individuals. He has since valued the Unions of Cootehill, Granard, and Kilkeel; and at the time of my visit to Newcastle, was engaged in valuing the Union of Donegal; in consequence of which I had no opportunity of examining him orally, or of inspecting his field-books. I forwarded to him, however, a series of written questions, which, with his answers, will be found in the Appendix.

Valuation begun in August, 1839.

From his evidence, thus given, it appears that Mr. Wilson commenced his valuation of the Union in August, 1839, beginning with the division of Newcastle. He visited every tenement personally, and ascertained the areas generally from the tithe applotments which had been furnished to him by the Board. He states these to have been incorrect with respect to the value of the land, and that consequently he did not rely upon them in ascertaining it.

Mr. Wilson's standard of value—

The rent which would leave the tenant reasonable remuneration for capital, time and labour.

He calculated the produce of some farms, and valued the rest of the Union by comparison with them.

The standard of value adopted by Mr. Wilson in valuing was not the "rack rent," nor the utmost that could be got from a solvent tenant (whom he defines to be a man with sufficient capital to pay a year's rent of a large farm, or three years rent of a small one without deriving it from the land,) but the rent which would leave a tenant a reasonable remuneration for his capital, time, and labour. He considers a third of the gross produce to be such remuneration, and states that he calculated the produce of some farms, and valued the rest of the Union (upon the principles stated above) by comparison with the farms as to which he had made such a calculation: his maximum of value being 50*s.*, and his minimum 1*s.* per acre.

Valuation laid before the Board,

and found incomplete.

On the 4th March, 1840, the entire valuation was submitted to the Board, who directed their clerk to communicate to Mr. Wilson, who had made an application for payment, that the books were not then in a state to justify them in making any payment, as there were in them many striking errors, of the existence of which Mr. Wilson might satisfy himself by attending the meetings of the Valuation Committee, which was directed to meet every day until the books were satisfactorily completed.

The Board at their next meeting, March 23, 1840, resolved, that a further examination had only satisfied them more of the general incorrectness of Mr. Wilson's valuation, and that it would be necessary for them to take immediate steps to procure a correct and sufficient valuation of the Union.

Appointment of divisional revisors.

Upon the 29th April, 1840, however, Mr. Wilson attended a meeting of the Board, and stated his readiness to correct his valuation with the assistance of divisional revisors. The Board thereupon resolved that the cess-payers of every townland in each division should elect one person, and that the persons so elected in each division, should appoint some person (not a Poor Law Guardian) to co-operate with the valuator, in revising the valuation of that division. At the same meeting the Board re-appointed the members of the former Valuation Committee, as a Committee for superintending the valuation while under revision.

Upon the 2nd June, 1840, the Board required Mr. Wilson to have fair copies of the books ready for them next meeting, which was to be held the 1st of July. This requisition, however, was not complied with, and the Board directed their clerk to communicate to Mr. Wilson, that unless he forthwith furnished the books in a suitable manner, proceedings would be taken against him and his sureties.

The books were laid before the Board upon the 5th August, 1840, when they were declared still to be incorrect, and a resolution was adopted, that unless Mr. Wilson attended in Newcastle within 14 days, and remained there until the books were completed, some person would be appointed to do so.

Mr. Wilson was prevented by illness from complying with this resolution within the specified time. He did attend, however, afterwards; but the Board resolved on the 2nd September, 1840, that the books required further correction, and that the Committee should meet on the 5th of that month to ascertain if they were fit for the inspection of the rate-payers.

No record exists of the proceedings of the Valuation Committee, or of the steps by which, or the extent to which, the valuation was altered; but from the minute book of the Board, it appears that a resolution was come to on the 12th September, 1840, that the valuator should

* See Fifth Annual Report of the Poor Law Commissioners, Appendix, pp. 93 and 96. The county of Limerick contains, according to the census of 1831, a population of 248,801 inhabitants, exclusive of the population of the county of the city. The surface of the county is estimated at 479,581 statute acres.

† Extracts from Minute Book, APPENDIX.

be required to make such corrections as should be necessary, and that in the mean time the books should be exhibited to the rate-payers.

Rate struck.

The objections made during and after the inspection were taken into consideration by the Board, and on the 12th January, 1841, a rate was struck.

Proportion of valuation to rent.

With respect to the proportion which the valuation bears to the rent in this Union, the valuator states that he ascertained the rents in several instances, and he represents the proportion as varying very much, the net value being, according to him, in some electoral divisions 25 per cent. above the rent, and in others 10 per cent. below it.

Rating of 10*l.* Electors.

The number of 10*l.* electors at present entitled to vote whose tenements lie within this Union, and whose rating I have ascertained, is 132. These may be divided into three classes as follows:

First class.

First class.—Those, 14 in number, who originally registered under the 10th Geo. IV, and afterwards re-registered under the Reform Act.

Second class.

Second class.—Those, 23 in number, who registered for the first time in 1832 under the Reform Act, and have re-registered since.

Third class.

Third class.—Those, 95 in number, who have registered for the first time since 1832.

Classified according to amount of rating.

Of the 14 forming the first of these classes—

1 is rated under 5*l.*
1 over 5*l.* and under 10*l.*
2 are rated over 10*l.* and under 15*l.*
1 is rated over 15*l.* and under 20*l.*
3 are rated over 20*l.* and under 30*l.*, and
6 at or over 30*l.*

Of the 23 forming the second class—

1 is rated under 5*l.*
3 are rated over 5*l.* and under 10*l.*
1 is rated over 10*l.* and under 15*l.*
2 are rated over 15*l.* and under 20*l.*
6 over 20*l.* and under 30*l.*
10 at or over 30*l.*

Of the 95 forming the third class—

3 are rated under 5*l.*
8 at or over 5*l.* and under 10*l.*
11 at or over 10*l.* and under 15*l.*
13 at or over 15*l.* and under 20*l.*
25 at or over 20*l.* and under 30*l.*, and
35 at or over 30*l.*

Taking the 132 present 10*l.* electors whom I have classified as above without regard to that classification.

5 of them are rated under 5*l.*
12 at or over 5*l.* and under 10*l.*
14 at or over 10*l.* and under 15*l.*
16 at or over 15*l.* and under 20*l.*
34 at or over 20*l.* and under 30*l.*, and
51 at or over 30*l.*

I ascertained besides the rating of 214 10*l.* electors registered in 1832, who had not at the time of my inquiry renewed their registries. 125 of these had previously registered under the 10th Geo. IV. The remaining 90 registered for the first time in 1832.

Of the 125 who registered first under the 10th Geo. IV, and afterwards under the Reform Bill, and had not subsequently renewed their registries—

10 are rated under 5*l.*
18 at or over 5*l.* and under 10*l.*
7 at or over 10*l.* and under 15*l.*
10 at or over 15*l.* and under 20*l.*
35 at or over 20*l.* and under 30*l.*, and
45 at or over 30*l.*

And of the 90 who registered for the first time in 1832, and had not afterwards renewed their registries—

9 are rated under 5*l.*
5 at or over 5*l.* and under 10*l.*
19 at or over 10*l.* and under 15*l.*
11 at or over 15*l.* and under 20*l.*
19 at or over 20*l.*, and under 30*l.*, and
27 at or over 30*l.*

Of the 132 present 10*l.* electors, whose rating I have ascertained, I find that—

5 would be disfranchised if a rating of 5*l.*
7 if a rating of 6*l.*
8 if a rating of 7*l.*
10 if a rating of 8*l.*
15 if a rating of 9*l.*, and
17 if a rating of 10*l.* were made the qualification.

Classification of 10*l.* Electors according to extent of holding.

The total number of occupiers who are or have been 10*l.* electors, and whose rating I have ascertained, is 346; classified according to the extent of their tenements, they are as follows:—

Number of Occupiers who are or have been £10 Electors, and whose rating has been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain									
		Less than 5 Acres Statute Measure.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 75 Acres.	75 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
346	9	24	17	20	28	49	50	36	45	22	46

Rent and Rating of Occupiers; Town of Newcastle.

Through the kindness of Alfred Furlong, Esq., the agent to the Devon estates, I was enabled to compare the rental of those estates with the rate-book. The detailed comparison will be found in the Appendix. Those estates extend into six electoral divisions, and they are considered to be very reasonably let. They include 72 townlands, exclusive of the town of Newcastle. In the latter I was thus enabled to compare the rent and valuation of 420 tenements, *separately* valued and rented, besides those jointly rented. Of the 420 separately rented, the result of the comparison is as follows:—

Town of Newcastle.]

		Of these there pay Rents amounting to											
Total Number of Occupiers, whose separate Rent and Rating were ascertained.	420	Under £1.	£1 and not £2.	£2 and not £3.	£3 and not £4.	£4 and not £5.	£5 and not £10.	£10 and not £15.	£15 and not £20.	£20 and not £30.	£30 and not £40.	£40 and upwards.	No Rent.
	75	74	69	34	41	54	35	10	16	9	1	1	
Of whom there were rated at £1 and not £2	94	35	19	35	4	..	..	..	..	..	..	..	..
2 ,, 3	98	21	28	25	16	7	1	..	..	..	..	..	..
3 ,, 4	55	8	13	..	9	22	3	..	..	..	..	..	..
4 ,, 5	40	3	9	3	1	9	14	1	..	..	..	..	..
5 ,, 10	48	4	5	1	1	3	27	7	..	..	..	..	..
10 ,, 15	36	2	..	3	2	..	3	24	2	..	..	..	..
15 ,, 20	15	1	..	1	..	..	2	3	3	5	..	..	..
20 ,, 30	22	1	..	1	1	..	3	..	4	11	1	..	..
30 ,, 40	10	..	..	..	..	..	1	..	1	..	8	..	..
40 & upwards	2	..	..	..	..	..	..	..	..	..	..	1	1

Of the tenements in the 72 townlands, there is a large number let to under-tenants, of which I was not able to ascertain the separate rent. In those instances, however, in which the separate rent was furnished to me, amounting to 450, I have compared the rent with the valuation, and the result is as follows:—

County Limerick.]

		Of these there pay rents amounting to										
Total Number of Occupiers whose separate Rent and Rating were ascertained.	450	Under £1.	£1 and not £2.	£2 and not £3.	£3 and not £4.	£4 and not £5.	£5 and not £10.	£10 and not £15.	£15 and not £20.	£20 and not £30.	£30 and not £40.	£40 and upwards.
	32	63	39	20	16	48	49	41	51	36	55	
Of whom there were rated at £1 and not £2	52	32	20	..	..	..	..	..	..	..	..	..
2 ,, 3	54	..	40	11	2	..	1	..	..	..	..	..
3 ,, 4	36	..	3	26	5	2	..	..	..	..	..	..
4 ,, 5	20	..	..	2	12	5	1	..	..	..	..	..
5 ,, 10	39	..	..	..	1	9	29	..	..	..	..	..
10 ,, 15	47	..	..	..	..	..	16	30	1	..	..	..
15 ,, 20	41	..	..	..	..	..	1	18	22	..	..	..
20 ,, 30	48	..	..	..	..	..	..	1	18	29	..	..
30 ,, 40	49	..	..	..	..	..	..	..	..	20	26	3
40 & upwards	64	..	..	..	..	..	..	..	..	2	10	52

Contrasting the valuation of the same tenements with their extent, the following is the result:—

County Limerick.]

		Of these there are in extent amounting to										
		Under 1 Acre.	1 Acre and not 2 Acres.	2 Acres and not 3 Acres.	3 Acres and not 4 Acres.	4 Acres and not 5 Acres.	5 Acres and not 10 Acres.	10 Acres and not 15 Acres.	15 Acres and not 20 Acres.	20 Acres and not 30 Acres.	30 Acres and not 40 Acres.	40 Acres and upwards.
Total Number of Tenements whose separate Rent and Rating were Ascertained.	450	91	45	19	13	7	48	31	22	36	35	103
Of which there were Rated at £ 1 and not £ 2	52	51	..	1	..	..	..	..	..	..	..	..
2 ,, 3	54	38	15	..	1	..	..	..	..	..	..	..
3 ,, 4	36	2	27	1	2	2	2	..	..	..	..	..
4 ,, 5	20	..	3	13	..	1	..	3	..	..	..	..
5 ,, 10	39	..	..	4	10	4	16	2	1	1	..	1
10 ,, 15	47	..	..	..	..	..	19	14	7	..	..	7
15 ,, 20	41	..	..	..	..	..	10	6	8	6	..	11
20 ,, 30	48	..	..	..	..	..	..	6	4	19	16	9
30 ,, 40	49	..	..	..	..	..	..	..	2	9	22	16
40 & upwards	64	..	..	..	..	..	1	..	..	1	3	59

Of the 420 tenements in the town of Newcastle, classified above, the valuation exceeds the rent in 177 instances, which I have classified as follows:—

Town of Newcastle.]

Total Number of Tenements whose separate Rent and Rating were ascertained, of which the Valuation exceeds the Rent.	Number of the preceding in which the Excess of the Valuation above the Rent is										
	Less than £1.	£1 and under £2.	£2 and under £3.	£3 and under £4.	£4 and under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
177	62	47	25	9	7	4	1	5	1	3	13

Of the 450 tenements in rural districts of the Union, whose separate rent was ascertained, there are 339 of which the valuation exceeds the rent, which I have classified as follows:—

County Limerick.]

Total Number of which the Valuation exceeds the Rent.	Number of Instances in which the Excess of the Valuation above the Rent is										
	Less than £1.	£1 and under £2.	£2 and under £3.	£3 and under £4.	£4 and under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and upwards.
339	172	62	30	15	14	7	7	3	4	3	22

Inquiry held at Newcastle the 6th, 7th, 8th, and 9th of April, 1841.

ISAAC S. O'CALLAGHAN.

RATHKEALE UNION.

Rathkeale.

REPORT.

REPORT.

Extent and population of the Union.

THE Rathkeale Union, the whole of which lies within the county of Limerick, extends over 108,340 statute acres, and contains a population of 67,373 inhabitants, according to the census of 1831; thus including within its limits more than one-fifth of the surface of the county, and more than one-fourth of its population.*

Advertisements for valuators.

The Board, which consists of 10 ex-officio and 30 elected guardians, resolved on the 6th of May, 1839, to publish advertisements for competent persons to value the Union.

Messrs. Potter and Lynch appointed valuators.

Tenders were received and read at the next meeting of the Board, held on the 3d June, 1839, but they were returned to the several candidates, with an intimation from the Board that 2*l.* 2*s.* per 1000 acres was the highest remuneration that would be given, and Messrs. Thomas Henry Potter and Michael Lynch having, after this intimation, proposed to value the entire Union for 2*l.* per 1000 acres, Irish plantation measure, the tender was accepted.†

Resignation of Mr. Potter.

Mr. Potter considering upon reflection the amount of remuneration which he had thus agreed to accept, insufficient, resigned the appointment on the 10th of June, 1839. It would seem that Mr. Lynch was willing to undertake the valuation alone on the terms of the appointment already made; but the Board being of opinion that that gentleman, who was one of the valuators of the adjoining Union of Kilmallock, could not devote enough of his time and attention to the valuation of this Union, directed fresh advertisements for a valuator to be published.‡

Advertisements again published.

Mr. Potter appointed sole valuator.

Fresh tenders were accordingly received: amongst the rest, one from Mr. Potter, who thereby offered to value the Union for 3*l.* 10*s.* per 1000 acres, Irish plantation measure. This tender the Board resolved (by a majority of 18 to 10) to accept. The Poor Law Commissioners refused at first to sanction this increase of the rate of the valuator's remuneration; but, Mr. Potter having agreed to accept of 3*l.* 5*s.* per 1000 acres, Irish plantation measure, the Commissioners, after a strong representation from the Board through their chairman the Earl of Dunraven, as to the reasonableness of the tender and the expediency of accepting it, at length yielded to the wishes of the Board; and on the 16th of August, 1839, Mr. Potter was appointed to value the Union upon the terms last specified; undertaking to complete the valuation within 15 months from that date.§

His qualifications.

Mr. Potter, who has been for many years an extensive farmer resident within the Union, had never valued land before his appointment, and his knowledge of its value was derived altogether from his experience as a farmer.

Scale of value for land fixed by the Board.

At the meeting of the 16th August, 1839, Mr. Potter, immediately upon his being finally declared sole valuator of the Union, applied for instructions as to the mode in which the valuation should be made to the Board, who in consequence, by a resolution passed at the same meeting, fixed a scale of value for land, containing eleven different degrees, the highest of which was 40*s.* and the lowest 1*s.* 6*d.* per acre. But at the next meeting of the Board, held on the 26th August, 1839, the Assistant Commissioner of the district directed Mr. Potter to make the valuation according to his own judgment instead of following the rates which the previous meeting had prescribed, and Mr. Potter appears to have in consequence disregarded the resolution of the Board.‖

But not adopted by Mr. Potter.

Valuation commenced, October, 1839.

Mr. Potter commenced his valuation in October, 1839, having waited until then in order to prevent his judgment of the value of land from being affected by the appearance of the crops. He visited in person each tenement, and ascertained the areas generally from the tithe applotments, and, where they did not supply the required information, by inquiries from the occupiers themselves.¶

Mr. Potter's idea of the net annual value.

His idea of the net value of a farm was, the rent which could be paid by a yearly tenant retaining, after the payment of all outgoings, such a share of the produce of the soil as would enable him, if he held five acres, to give his family plenty of potatoes during the entire year, and milk during three-fourths of it. Such a rent would, in his opinion, leave the tenant a reasonable remuneration for his capital, time, and labour, which, he thinks, ought to amount to 2*l.* 10*s.* per Irish acre on a small farm, and to rise somewhat in amount as the farm increased in size. This remuneration, however, is not in his opinion often realized, as, in consequence of the great competition for land, solvent tenants (and, according to his interpretation of the word solvent, every tenant who can continue to pay his rent and live by the land is a solvent tenant) would give 10*s.* per acre more than his valuation. He does not think that (10*s.* an acre more than his valuation) a rack-rent; a "rack-rent" being, as he defines it, a rent which a tenant cannot pay and live by the land.

Competition for land.

Mr. Potter's interpretation of the words solvent tenant.

What he considers a rack-rent.

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* Fifth Annual Report of the Poor Law Commissioners, Appendix, p. 95. The county of Limerick contains, according to the census of 1831, a population of 248,801 inhabitants, and extends over a surface of 479,581 statute acres.

† Extracts from Minute Book, APPENDIX.

‡ Ibid, and see Evidence of Mr. Potter.

§ Ibid.

‖ Ibid.

¶ Ibid.

The large farms (of thirty acres or upwards in extent) he did not value upon so high a scale, as those which were smaller, because the former are principally devoted to grazing, and require for that reason a larger amount of capital, and a grazier's stock is liable to greater risks than the produce of tillage farms.*

Difference in the valuation of large and small farms.

At the meeting of the Board, at which the first tenders had been received, a committee of nine guardians had been appointed to superintend the valuation; and it was resolved, that while the valuation of each division was in progress, the guardians of that division should be provisionally members of the committee. A minute-book of the proceedings of this committee, distinct from the minute-book of the General Board, was kept by the clerk, till the 2nd January, 1840, when the committee was virtually dissolved by a resolution of the Board;† but it records merely a series of adjournments; Mr. Potter not having been from time to time prepared to lay any portion of his valuation before the committee.

Valuation Committee appointed 3d June, 1839.

Virtually dissolved 2d January, 1840.

In July, 1840, the Poor Law Commissioners, in order to expedite the progress of the valuation, urged upon the Board the expediency of appointing assistant-valuators to act under the directions of Mr. Potter; but the Board, at a meeting held the 4th August (at which 27 guardians were present), declared, by a resolution passed unanimously, that they did not think it expedient to adopt this suggestion of the Commissioners,‡ and the Commissioners appear to have acquiesced in their decision.

Recommendation of the Poor Law Commissioners to appoint assistant valuators.

Not complied with by the Board.

Upon the 1st of January, 1841, the valuation, then completed, was laid before the Board, and by their directions exhibited for inspection by the rate-payers. The objections made were taken into consideration, and disposed of by the Board upon the 9th February, 1841, and several subsequent days.§ The number and nature of the objections, and the manner in which they were disposed of by the Board, will appear from the following summary made out by the clerk of the Union, who has furnished me with a copy.

Valuation laid before the Board, 1st January, 1841.

Objections to the valuation.

SUMMARY of OBJECTIONS to the VALUATION of RATHKEALE UNION, with the Number of Alterations made, &c.

Electoral Divisions.	Total number of objections lodged.	Number of alterations made with respect to				Total number of alterations made.	Number in which no alterations were made with respect to				Total number of cases in which no alterations were made.	Number of cases in which the parties making objections did not appear to support them.
		Net annual value.	Repairs, insurance, and other expenses.	Quantity of land.	Names of occupiers and owners, names not inserted, &c. &c.		Net annual value.	Repairs, insurance, and other expenses.	Quantity of land.	Names of occupiers and owners, names not inserted, &c. &c.		
Kilfergus	24	8	1	..	1	10	13	..	1	..	14	2
Kilmoylan	42	36	..	..	..	36	5	..	..	..	5	3
Loughill	43	16	9	2	..	27	15	..	1	..	16	12
Shanagolden	92	47	17	3	5	72	19	..	1	..	20	2
Dunmoylan	77	27	12	1	1	41	35	..	1	..	36	30
Lismakeery	224	102	53	8	8	171	36	..	10	7	53	28
Askeaton	123	53	15	3	2	73	39	..	10	1	50	13
Iveruss	35	12	9	2	2	25	7	..	3	..	10	7
Kilcornan	20	1	4	1	..	6	13	..	1	..	14	11
Ardcanny	14	6	2	..	..	8	5	..	1	..	6	2
Kildimo	33	9	11	..	..	20	9	..	3	1	13	8
Adare, North	4	3	..	..	..	3	1	..	..	..	1	1
Adare, South	81	36	2	4	2	44	37	..	..	..	37	10
Kilfenny	65	42	..	..	1	43	22	..	..	..	22	11
Croom	74	23	18	8	7	56	14	..	4	..	18	6
Rathkeale	277	91	90	11	13	205	52	..	17	3	72	42
Croagh	168	50	47	6	8	111	53	1	2	1	57	25
Nantenan	134	43	54	6	6	109	18	..	6	1	25	14
Kilscannell	116	36	44	11	6	97	16	..	3	..	19	8
Total	1,645	641	388	66	62	1,157	409	1	64	14	488	235

It would appear, from the foregoing summary, that of 1050 objections taken to the amount of the net annual value fixed by Mr. Potter (including those which were not supported by the parties making them), 641 were allowed; and Mr. Potter states, that the guardians reduced his valuation in every instance in which they altered it, except with regard to two townlands, the tenements in which he had valued too low in consequence of being misinformed by the occupiers as to the extent of their holdings,‖

Number of objections to the amount of net annual value.

Mr. Potter, though he has not instituted any such comparison between his valuation and the rents of the Union as would enable him to speak positively on the subject, states his opinion to be, that the rent exceeds, speaking generally, his valuation by one-fifth.¶

Proportion of the valuation to the rent.

When the objections were disposed of, the valuation-books were returned to the valuator, in order that he might make the alterations directed, and at the time of my visit to Rathkeale were still in his hands undergoing alteration.

* Evidence of Mr. Potter, APPENDIX.
† Extracts from Minute Book, ibid.
‡ Ibid.
§ Ibid.
‖ See evidence of Mr. Potter, APPENDIX.
¶ Ibid.

REPORT. Rating of 10*l.* Electors.

I ascertained the rating of 197 10*l.* electors of the county of Limerick, at present entitled to vote, whose tenements lie within this Union :—

6 of them are rated under 5*l.*
29 at or over 5*l.* and under 10*l.*
38 at or over 10*l.* and under 15*l.*
21 at or over 15*l.* and under 20*l.*
32 at or over 20*l.* and under 30*l.*
71 at or over 30*l.*

And I also ascertained the rating of 147 10*l.* electors of 1832, who had not afterwards renewed their registries; of these

4 are rated under 5*l.*
7 at or over 5*l.* and under 10*l.*
16 at or over 10*l.* and under 15*l.*
9 at or over 15*l.* and under 20*l.*
8 at or over 20*l.* and under 30*l.*
19 at or over 30*l.*

Of the 197 present 10*l.* electors whose rating I ascertained, I find that

6 would be disfranchised if a rating of 5*l.*
8 if a rating of 6*l.*
15 if a rating of 7*l.*
18 if a rating of 8*l.*
31 if a rating of 9*l.*, and
35 if a rating of 10*l.* were made the qualification.

Comparison of Rent with Valuations of 10*l.* Electors.

Of the 349 occupiers who are or have been 10*l.* electors, and whose rating I have ascertained, there are 342 whose rents I ascertained by means of Mr. Potter's field-books. The relative proportions of the total acreage, rating, and rent of these will appear from the following Table :—

Number of Occupiers who are or have been £10 Electors, and whose Rents and Rating have been ascertained.	Total extent of their Tenements, in Statute Measure.	Total Net Annual Value of their Tenements.	Total Amount of their Rents, as ascertained by Valuator.
342	A. R. P. 11,666 1 16¼	£. s. d. 9,909 19 0½	£. s. d. 9,495 7 4¾

The instances in which the rating exceeds, equals, or is less than the rent are as follows :—

Number of instances in which the Rating is less than the Rent.	Number of instances in which the Rating is the same as the Rent.	Number of instances in which the Rating exceeds the Rent.	Classification of the 110 instances in which the Net Annual Value exceeds the Rent.	
87	145	110	Number of instances in which the Net Annual Value exceeds the Rent	By less than £1 . . . . . 4 By £1 or upwards, and less than £2 . . 8 By £2 or upwards, and less than £3 . . 19 By £3 or upwards, and less than £4 . . 14 By £4 or upwards, and less than £5 . . 15 By £5 or upwards, and less than £7 . . 21 By £7 or upwards, and less than £10 . 7 By £10 or upwards 22
			Total number of instances in which the rating exceeds the rent	110

Classification of 10*l.* Electors according to acreage.

The following is a classification, according to the extent of their tenements, of the occupiers who are or have been 10*l.* electors, and whose rating I have ascertained :—

Number of Occupiers who are or have been £10 Electors, and whose Rents have been ascertained.	Number of those whose Tenements do not include Land.	Number of those whose Tenements contain									
		Less than 5 Acres, Statute Measure.	5 Acres or upwards, and not 10 Acres.	10 Acres or upwards, and not 15 Acres.	15 Acres or upwards, and not 20 Acres.	20 Acres or upwards, and not 30 Acres.	30 Acres or upwards, and not 40 Acres.	40 Acres or upwards, and not 50 Acres.	50 Acres or upwards, and not 75 Acres.	75 Acres or upwards, and not 100 Acres.	100 Acres or upwards.
342	23	12	16	52	36	70	33	35	35	20	10

The present 10*l.* electors, whose rents have been ascertained, classified according to amount of rent are as follows:— Rent of 10*l.* Electors.

Number of Occupiers who are £10 Electors, and whose Rents have been ascertained.	Number of those whose Rents amount to							
	Less than £5.	£5 and not to £10.	£10 and not to £20.	£20 and not to £30.	£30 and not to £40.	£40 and not to £50.	£50 and not to £100.	£100 or upwards.
197	14	34	48	30	24	20	22	5

In the Appendix will be found a Table showing the rating and rents, as stated in Mr. Potter's field-books, of the occupying tenants, registered and unregistered, of several townlands lying in various parts of the Union. The relative proportions of the total acreage rating and rent of each of these, will appear from the following Table:— Rent of Occupiers.

Name of Townland.	Number of Occupiers.	Total Extent of their Tenements in Statute Measure.	Total Net Annual Value of their Tenements.	Total Amount of their Rents, as ascertained by Valuator.
		A. R. P.	£. *s.* *d.*	£. *s.* *d.*
Cahara	45	451 1 22½	670 0 7	725 11 4½
Derreens	31	962 2 13	303 12 7½	350 0 9½
Clounlehara	77	5,790 2 31¼	1,244 0 0	1,582 14 9
Whiskey Hall	42	687 1 36	425 14 2¼	417 4 4¾
Lisreedy Clare	30	760 1 12¾	534 4 0	420 2 6¾
Ballyanne	23	991 2 34½	1,019 12 0	1,128 10 9
Ballynash	34	841 1 16	574 14 10½	592 0 7
Stokesfield	44	950 1 21¾	1,043 11 5½	965 11 4
Ballyhomen	9	338 3 2¾	162 19 1½	166 18 6½
Beagh	27	255 0 24	237 8 6¾	197 12 1¾
Dromen	39	1,506 1 29½	1,489 0 11	1,554 5 4½
Duckstone	24	780 1 13½	519 14 11½	534 5 0
Total	425	14,316 2 17½	8,224 13 3½	8,634 17 7¼

The following is a classification, according to amount of rating, of the occupying tenants of their townlands:— Classification of Occupiers, according to Rating and extent of holding.

Name of Townland.	Number of Occupiers rated					
	Under £5.	At or over £5, and under £10.	At or over £10, and under £15.	At or over £15, and under £20.	At or over £20, and under £30.	At or over £30.
Cahara	23	6	4	2	4	6
Derreens	3	13	10	3	1	..
Clounlehara	..	6	31	26	8	6
Whiskey Hall	21	8	4	2	3	4
Lisreedy Clare	8	4	7	3	3	5
Ballyanne	..	4	1	..	3	15
Ballynash	7	9	3	2	6	7
Stokesfield	21	4	5	1	2	11
Ballyhomen	2	2	..	..	3	2
Beagh	14	7	1	2	2	1
Dromen	5	5	2	7	2	18
Duckstone	..	3	8	2	7	4
Total	104	71	76	50	44	79

Classified according to the extent of their tenements they stand thus:—

Name of Townland.	Number of those whose Tenements do not include Land.	Number of Occupiers whose Tenements contain									
		Less than 5 Acres.	5 Acres or upwards, and less than 10 Acres.	10 Acres or upwards, and less than 15 Acres.	15 Acres or upwards, and less than 20 Acres.	20 Acres or upwards, and less than 30 Acres.	30 Acres or upwards, and less than 40 Acres.	40 Acres or upwards, and less than 50 Acres.	50 Acres or upwards, and less than 75 Acres.	75 Acres or upwards, and less than 100 Acres.	100 Acres or upwards.
Cahara	..	25	7	4	4	2	1	..	1	1	..
Derreens	..	..	7	8	5	8	1	..	..	..	2
Clounlehara	..	..	..	..	..	9	5	10	16	22	15
Whiskey Hall	..	19	6	2	4	3	3	..	3	2	..
Lisreedy Clare	..	7	2	5	1	6	4	1	2	1	1
Ballyanne	..	..	5	..	..	6	4	2	3	2	1
Ballynash	..	6	10	1	2	3	6	1	3	1	1
Stokesfield	..	22	1	3	5	1	4	..	4	1	3
Ballyhomen	..	2	1	..	1	..	2	..	2	..	1
Beagh	..	12	7	4	2	1	..	..	1	..	..
Dromen	..	4	6	4	3	4	4	8	3	..	3
Duckstone	..	..	1	2	6	5	1	6	2	1	..
Total	..	97	53	33	33	48	35	28	40	31	27

And, classified according to the amount of their rents, as follows:— [RATHKEALE UNION

Name of Townland.	Number of Occupiers whose Rents amount to									
	Less than £5.	£5 and not to £10.	£10 and not to £15.	£15 and not to £20.	£20 and not to £30.	£30 and not to £40.	£40 and not to £50.	£50 and not to £75.	£75 and not to £100.	£100 or upwards.
Cahara	21	6	5	2	4	4	..	..	..	2
Derreens	..	15	11	2	1	1	..	..	..	..
Clounlehara	..	2	20	20	24	5	6	..	..	..
Whiskey Hall	18	6	4	..	5	1	3	..	..	..
Lisreedy Clare	8	5	5	4	4	1	..	..	1	..
Ballyanne	..	4	1	..	2	1	8	1	4	2
Ballynash	8	7	5	1	6	2	4	1	..	..
Stokesfield	12	6	3	4	1	1	2	2	5	1
Ballyhomen	2	2	..	..	3	1	1	..	..	..
Beagh	12	7	3	1	..	..	..	1	..	..
Dromen	5	5	2	5	3	7	7	2	1	2
Duckstone	..	3	8	2	7	2	1	..	1	..
Total	86	68	67	41	60	26	32	7	12	7

Considering the excess of the valuation above the rent, the following is the result:—

Name of Townland.	Number of Tene-ments.	Number of which the Net Annual Value is less than the Rent.	Number of which the Net Annual Value and the Rent are equal.	Number of which the Net Annual Value exceeds the Rent.	Number of instances in which the Net Annual Value exceeds the Rent							
					By less than £1.	By £1 and not by £2.	By £2 and not by £3	By £3 and not by £4.	By £4 and not by £5.	By £5 and not by £7.	By £7 and not by £10.	By £10 or upwards.
Cahara	42	35	1	6	1	..	1	..	..	..	2	2
Derreens	17	8	8	1	..	..	1	..	..	..	..	..
Clounlehara	38	37	..	1	..	..	..	..	..	..	..	1
Whiskeyhall	41	13	16	12	4	2	1	3	..	..	1	1
Lisreedy Clare	25	4	9	12	1	..	3	..	1	2	2	3
Ballyanne	20	18	2	..	..	..	..	..	..	..	..	..
Ballynach	31	7	20	4	2	..	..	1	..	1	..	..
Stokesfield	37	19	8	10	2	6	1	..	..	..	..	1
Ballyhomen	10	1	7	2	2	..	..	..	..	..	..	..
Beagh	26	2	8	16	1	7	4	1	1	2	..	..
Dromen	39	14	23	2	..	..	..	..	1	..	..	1
Duckstone	18	3	15	..	..	..	..	..	..	..	..	..
Total	344	161	117	66	13	15	11	5	3	5	5	9

Inquiry held at Rathkeale the 30th and 31st of March, and the 1st, 2nd, 3rd, 4th, and 5th of April, 1841.

ISAAC S. O'CALLAGHAN.

MACROOM UNION.

REPORT.

Population and area of Union.

THE Union of Macroom, which comprises parts of the baronies of West Muskerry, Barretts, and East Muskerry, in the county of Cork, extends over an area of 194,981 statute acres, and contains a population of 53,166, according to the census of 1831. The town of Macroom, and the villages of Carrigadrohid, Coachford, Kilmurry, Inchigeela, and Crookstown, lie within the Union.

Number of Electoral Divisions and Guardians.

The Union, which was declared on the 20th day of December, 1839, consists of 16 electoral divisions; for which there are 25 elected and 8 ex-officio guardians.

Proceedings of Board as to valuation.

New valuation resolved on.

Three valuators appointed.

An advertisement having been previously inserted in the Cork newspapers for three valuators, it was resolved, at a meeting of the Board of Guardians, held on the 15th of February, 1840, that, it being in the opinion of the Board necessary that a new valuation should be made of all the rateable property within the Union, and tenders having been made by Messrs. John Good, Richard O'Leary, and Edward Sullivan, to value all the rateable property in the Union, within the period of 12 months, for the sum of 450*l.* for the three, such tender be accepted, it being understood that it was to be a joint valuation, the three acting together.—(See extracts from Minute Book, APPENDIX.)

Qualifications of valuators.

Mr. O'Leary had valued about 1,200 acres of the Union before, and was agent for a small estate in it. Mr. Good had never been engaged in valuing lands before. Mr. Sullivan had been employed in valuing a part of the Cork Union, and had a certificate of qualification from the Cork Board of Guardians.—(See Evidence of Valuators, APPENDIX.)

Documents furnished to valuators.

Use made of them.

The valuators were furnished with extracts from the tithe composition books and county cess applotments, in order to assist them in their valuation; but they used them merely to ascertain the areas of townlands and farms, and not at all as to value, because they were both much under it.—(Ibid, APPENDIX.)

Mode in which valuators proceeded.

The valuators were themselves in general aware of the name of the real occupant, but when they were not so they ascertained it from the tenant himself or from his neighbours. They visited every tenement in the Union and always valued together.

Standard of value adopted.

The standard of value which they adopted was, to estimate what quantity of farming produce each tenement would afford with proper cultivation, and on that produce they put a value, not according to the present prices, but on an average of the last four or five years. They neither took the rack-rent, nor the utmost that could be got from a solvent tenant as the standard; and did not make any allowance for any profit to be derived from the occupation, but only allowed a reasonable remuneration for the interest of capital, and for the tenant's time and labour, which they computed at one-fifth of the produce.—(See Evidence of Valuator, APPENDIX.)

Application of standard to farms of different sizes.

Farms of from 40 to 60 acres are most prevalent in the arable parts of the Union, but in the mountain districts farms of from 100 to 150 acres are the most prevalent; and in applying this standard the valuators put rather a smaller value on large than on small farms, in consequence of the greater competition for the latter. They stated that such competition had raised the market price of land in the Union at least 30 per cent. above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour, and capital, particularly in small farms, and that they made a little allowance for the effects of such competition.—(See Evidence of Valuators, APPENDIX.)

Valuation of houses in the country.

The valuators made no separate valuation of houses and lands when occupied together, unless the house was of a superior description, when they valued it separately, and then added the value of both together. The house was estimated according to what they considered it would increase the value of the farm.

In and adjoining towns.

They estimated the local advantages in towns and their vicinity according to the rent the houses would bring, if they were then to be let.

Proceedings of Board for the purpose of correcting and revising valuation.

No revision of the valuation had taken place at the time of holding the inquiry, and the only proceedings then adopted by the Board of Guardians for the purpose of such revision had been to order the clerk of the Union to make copies of the valuation, and to send a copy of the valuation of each electoral division to each guardian elected by that division, and also a copy to each ex-officio guardian.

Disposition to lower valuation.

The valuation not having been then published, the valuators could not of course say whether tenants or landlords would be content with it; but they stated that the disposition among both was to lower the valuation; and that the supposed reasons of landlords for wishing to lower it were the fear of a property tax being imposed, and the expectation that the Poor Law valuation would be made the basis of all future taxation; whilst the tenants' object was, lest a high valuation might enhance the letting value of their lands on the expiration of existing leases.

Relation of valuation to rent.

The valuators stated that they had instituted a comparison between the value set by them upon each tenement and the rent actually paid, in as many instances as they could ascertain it, the result of which was that their valuation was at least 20 per cent. under the rent of small farms, and 10 per cent. under the rent of large farms.

Macroom.

REPORT.

Rating and classification of £10 electors at present on registry.

The total number of 10*l.* electors registered, out of tenements situate within the Union, whose rating has been ascertained, is 106. 30 of these were registered in 1832, and do not appear to have since re-registered. The remaining 76 were registered in 1833, and subsequent years, and of these

none	are rated	under	5*l.*
2	„	under	6*l.*
2	„	under	7*l.*
2	„	under	8*l.*
2	„	under	9*l.*
4	„	under	10*l.*
and 72	at and	above	10*l.*

Proportion of leases and mode of tenure.

The valuators state that the usual manner in which lands are let in this part of the country, by the principal landed proprietors, is for three lives or 31 years; and by middle-men, for 21 years.

T. KENNEDY LOWRY.

Inquiry held at Macroom, 6th and 7th April, 1841.

KANTURK UNION.

REPORT.

Population and area of Union.

The Union of Kanturk, which comprises parts of the Baronies of West Muskerry, Duhallow, Orrery, Kilmore, and Fermoy, in the county of Cork, and a part of the barony of Magonihy, in the county of Kerry, extends over an area of 247,049 statute acres, and contains a population of 71,844, according to the census of 1831.

Number of Electoral Divisions and Guardians.

The Union, which was declared on the 21st of December, 1839, consists of 14 electoral divisions. There are 29 elected, and 9 ex-officio guardians.

Proceedings of Board as to valuation.

New valuation resolved on.

Three valuators appointed.

Advertisements having been previously published inviting tenders from competent persons to undertake the valuation of all rateable property within the Union, it was resolved at a meeting of the Board of Guardians, held on the 26th of March, 1840, "that three persons be appointed to value all the rateable property within the Union; that they considered 400*l.* a sufficient sum to be given to three valuators; and that Messrs. John Murphy, James Sullivan, and Michael Sheehan, be appointed the valuators of this Union."—(See extracts from Minute Book, APPENDIX.)

Qualifications of valuators.

The 3 valuators were elected out of 18 candidates, and had no other testimonials than being personally known to the guardians, and having been examined by Mr. Voules, the Assistant Poor Law Commissioner for the district, as to their qualification for the appointment, previous to being put in nomination. Mr. Murphy and Mr. Sullivan are extensive farmers. Mr. Sheehan had also been an extensive farmer, but resides at present in the town of Kanturk.—(See Evidence of Valuators, APPENDIX.)

Documents furnished to valuators.

Use made of them.

The valuators were furnished with the tithe composition books for the parish of Kilmeen, and with the county cess applotment for the parish of Newmarket. The only use they made of them was to ascertain areas; as they found them always too low as to value, the value of land in the Union having considerably improved since the year 1826, about which period they were made.—(Ibid. APPENDIX.)

Instructions to valuators.

The valuators, on being appointed, were directed by the Board of Guardians to proceed first to value the electoral division of Kanturk, experimentally, and that they should give at least 10 days' notice to the clerk of the Union before they prepared their valuation, with a view to summon the guardians and Assistant Commissioner for its inspection. Having accordingly completed their valuation of the Kanturk division, they, on the 20th of April, 1840, gave notice to the clerk to call a meeting of the guardians for the purpose of submitting it to their inspection; and the Board having met in pursuance thereof, on the 30th of April following, came to a resolution, that the valuators having exhibited their valuation so far as it had been completed, and it being the opinion of the meeting that they were proceeding on correct principles, they were directed to carry on the valuation without delay.

Mode in which valuators proceeded.

The valuators stated that they generally valued together; that they visited each tenement; and that they inquired from the tenant his boundaries, the name of his landlord, and the amount of his rent; that they could not depend on the statements made to them as to the rent, and were only able to ascertain it partially, but that always when they were able to do so correctly, they entered it in their field books.

Standard of value adopted.

The standard of value which they adopted was without any reference to the rent actually paid or which might be obtained; but, after forming an estimate of the produce of a farm, they took the average of prices for the last three years, and struck the value from such average, allowing a reasonable remuneration to the tenant for his labour and expenditure. They made no allowance for any profit to be derived by the tenant from the occupation, but merely made an allowance for the common necessaries of life for himself and his family, which they calculated at one-third of the produce of the soil.—(See Valuator's Evidence, APPENDIX.)

Application of standard to farms of different sizes.

In the mountain districts of the Union, farms of 30 acres, and in the lowland districts farms of from 20 to 40 acres, are the most prevalent; and, in applying this standard, the valuators considered small farms from 1*s.* to 2*s.* per acre more valuable than large farms.

Valuation of houses in the country.

Houses and lands when occupied together, were not valued separately, unless the house was of a superior description, when they valued such a house according to its appearance, size, and the accommodation it afforded.

In and adjoining towns.

The local advantages of houses and lands in and about towns were estimated according to their reasonable letting value.

Proceedings of Board for the purpose of correcting and revising valuation.

The Board of Guardians met on the 6th of April, 1841, for the purpose of considering 62 objections which had been lodged against the valuation, when 37 of the objections were withdrawn; 25 were heard, and of these 15 were dismissed; in 9 cases the valuation was slightly reduced; and in the remaining case, which was an objection against the valuation of the tolls of the town of Kanturk at 400*l.* per annum, the valuation was reduced by 150*l.*, making altogether a reduction in the entire Union of 250*l.*

No notices of appeal had been lodged at the time of holding the inquiry, and the valuation was so satisfactory both to landlords and tenants, that the Board of Guardians intended increasing the remuneration to be paid to the valuators.

Disposition to lower valuation.

The disposition to lower the valuation is the most prevalent, and it is worthy of remark, that the objections in the nine cases above stated to have been allowed, were all too high a valuation, and were taken at the instance of the landlord.

Relation of valuation to rent.

The valuators stated that they had instituted a comparison between the value set by them upon tenements and the rent actually paid, whenever they could ascertain it, the result of which was, that the rent was in some cases one half, and always a great deal higher than the valuation, except on Lord Arden's estate, which is let to tenants from year to year, no leases being ever granted by him; and upon Lord Lismore's estate, which has been lately leased for one life, or 31 years, at the fair value. There are also some other owners in fee, who set their lands at little more than the value: but a great portion of the Union is in the hands of middle-men, who set their lands much beyond their value.

Rating and classification of £10 electors at present on registry.

The total number of 10*l.* electors registered out of tenements situate within the Union, whose rating could be ascertained, is 340, 90 of these were registered in 1832, and do not appear to have since re-registered. The remaining 250 were registered in 1833 and subsequent years, and of these

4 are rated under 5*l.*
7 „ under 6*l.*
8 „ under 7*l.*
9 „ under 8*l.*
10 „ under 9*l.*
13 „ under 10*l.*
and 237 at and above 10*l.*

Proportion of leases and mode of tenure.

The valuators state that the usual manner in which lands are let in this part of the country is on leases for 31 years; but that, for the last eight or nine years, very few of the landed proprietors, except Lord Lismore, Lord Egmont, and Lord Cork, have granted any leases.

T. KENNEDY LOWRY.

Inquiry held at Kanturk, 8th and 9th April, 1841.

CLONMEL UNION.

SUPPLEMENTAL REPORT.

Clonmel.

REPORT.

A report on the Clonmel Union has already been published by Mr. Deasy, in which he has given full extracts from the minute book of the Union, and his examination of the rural valuators. As the valuators of the town were absent at the time he visited the Union, it was thought desirable that the Union should be re-visited, and a supplemental report published, embodying a further examination of the rural valuators, with an examination of the valuators of the town. On our arrival in Clonmel, having learned that a meeting of the Board of Guardians would take place during our stay, we addressed a letter to the Chairman, stating the objects of our inquiry, and requesting an interview. The Board having complied with our request, we attended, and having requested Mr. Stephen Moore, the Vice-Chairman of the Board, who was Chairman of the meeting, to afford us any information in his power with respect to the object of our inquiries, he stated that he knew little about the valuation of the Union—that he was abroad during part of the time it was in progress, and that his property was so circumstanced, consisting for the most part of chief rents, that he could give very little assistance in comparing the valuation with the rents. Mr. Perry of Woodroffe, (an ex-officio guardian), stated that his property was, generally speaking, valued 25 per cent. below the rents, which were punctually paid; but that his demesne was valued at the fair value, and in his opinion the demesnes generally throughout the Union were valued at the fair value. Mr. Pedder stated that the valuation of the rural districts was much too low; and gave some instances, which will be found in the Appendix. Mr. Slattery stated that he thought the valuation a fair one; that it was not under what ground should be let for. Mr. Bianconi agreed with Mr. Slattery. Such were the opinions of the several guardians who attended that day, as far as we could collect them.

Interview with Board of Guardians.

Their opinions on that valuation.

TOWN OF CLONMEL.

The town valuators were Messrs. David Thornton and George Graham. Previous to their appointment it appears from the minute book that Messrs. John Butler, Patrick Wall, and Thomas O'Brien, were successively appointed valuators of the town; that protests were entered against those appointments by some of the guardians, and that they were finally set aside. On the 15th of October, 1839, Messrs. George Graham and David Thornton were elected valuators of the town of Clonmel.

Town valuators Messrs. Thornton and Graham. Previous appointments protested against and set aside.

Mr. Thornton was a builder and carpenter, who had resided in Clonmel since 1811, and had been constantly engaged in building in the town. He had also been previously employed by the Commissioners for watching and lighting, to value for them such portion of the rateable property in the town as had not been previously valued.

Thornton a builder and carpenter.

Previously employed by Paving and Lighting Commissioners.

Mr. Graham was an ironmonger who had resided in the town for the last 25 years; he was acquainted with machinery, and took the principal part in valuing several large mills and manufactories in the town. They received the printed instructions of the Poor Law Commissioners, the Act of Parliament and field-books, and were instructed in their duties by the Assistant-Commissioner, Mr. O'Donoghue.

Mr. Graham, ironmonger and mechanic.

Documents.

They had access to the books of the Paving and Lighting Commissioners, which they used for the purpose of ascertaining the tax. They had no other documents to assist them.

It is the custom of the town that the tenant shall in all cases pay the taxes and keep the house in repair, they therefore first ascertained the net value, and then added taxes and repairs.

They always went together to value. They took with them a memorandum book (which they produced on their examination) in which they made the original entries, and afterwards transferred them to the field-books. The memorandum book was kept by Mr. Graham, by whom the entries were made.

In every instance they inquired what rent was paid for each tenement. Generally speaking, either the occupier or landlord told them the rent, which they entered in their book. Their test of the value of each tenement was the fair rent which a solvent tenant would pay, but not the utmost which could be got from a solvent tenant. Their valuation was generally under the rents actually paid, except where a fine was paid or the rent was a ground-rent, or the occupier had improved his tenement; but whenever the rent paid appeared to them to be the fair rent which a solvent tenant would pay, in such case the valuation was equal to the rent. In estimating the value they were not governed in their judgment by the rents actually paid, nor by the sum expended in building the house. The Bank of Ireland had expended about four years ago a sum of 3000*l.* in building an establishment for their own use. This they valued at 80*l.* only, because if brought into the market it was not probable that it would let for more, unless it was taken by a banking establishment. Generally speaking they did not enter each house and minutely examine each part, but they questioned the occupiers about the interior, and formed their judgment, when they had no previous knowledge, on the appearance of the house and the information they received from the occupiers. In the principal business streets of the town they placed an additional value on the tenements on account of the favourable situation for business. The difference between their valuation and the rents paid was greater in proportion in small tenements than in large; several streets were occupied by those small tenements, and they were generally taken by persons for the purpose of letting them out to lodgers. The person who takes the house generally occupies an apartment and lets the

Did not estimate the value according to the rents paid or to the sum expended in building.

Allowed for situation.

Difference between valuation and rents, greater in small rents than large.

Small tenements generally let for lodgings.

Clonmel.

REPORT.

others to lodgers. The price of those lodgings generally pays his rent, and he has his own apartment rent free. It appears that very few of those small tenements are taken for the use of a single family. They are almost, without exception, let out in lodgings. The town affords employment to a great number of mechanics and labourers, who find it convenient to take those apartments. The rents of those small houses average from 30*s.* to 12*l.* Houses of this description, which were let for 12*l.*, they generally valued at 9*l.* They could not say how much the valuation was below the rent in houses of the more respectable class, but believes it was about 15 per cent. In small tenements varying from 5*l.* to 15*l.* they considered their valuation was not less than 20 per cent. under the rents paid. They never inquired whether any occupier was registered or not during the progress of the valuation: the valuators attended on each Board day and submitted for inspection the portions of the valuation which had been completed. It was considered too high as compared with the rural valuation. A Revising Committee was appointed, who made no alteration, nor did they suggest any until after objections were lodged. Their books were submitted for public inspection for the usual period of 21 days, and in consequence of some mistake made in copying by the rural valuators, they were again submitted for a further period of 21 days for public inspection by the directions of the Poor Law Commissioners. The objections lodged were generally for over value, and principally by publicans whose trade had been affected by the temperance movement, and who said they feared that the valuation may be used to measure their licence. Some alterations were made, about half-a-dozen, after the valuation was completed. As the rural and town guardians had some difference at the Board (the town guardians insisting that the valuation of the town was too high as compared with the rural portion of the Union), the town valuators, to arrange those differences, offered to consent to a reduction on the town of 10 per cent., but on a division the rural guardians had a majority, and the valuation was confirmed. A protest signed by four guardians against the valuation of the whole Union was entered on the minute book, and has been given at length in the extracts from the minute book annexed to the former report. The chief complaint against the valuation of the town is, that it is too high as compared with the valuation of the country. It is also considered a high valuation. Mr. William Smith, who valued the town for the Paving and Lighting Commissioners, thinks that the Poor Law valuation is a high valuation, and that it is higher than his own, particularly in the principal streets, Johnson-street, Main-street, Bagwell-street; and Mr. John Keeffe thinks it very close to the rents paid. The entries which Mr. George Graham made in his memorandum book of the valuation under the Paving and Lighting Act, and also of the Poor Law valuation in the three streets named by Mr. Smith in his evidence, have been extracted whenever the entries could be contrasted. In the Appendix will be found a list of the names of the occupiers as given in Mr. Graham's book with both valuations, and also a table showing the result of the comparison.* Since the valuation has been effected three appeals have been brought, which were tried during our stay before Mr. Howley, the Assistant-Barrister. We attended those trials: two were brought by the owners of mills, and one by the Gas Company. In all those cases reductions were made in the valuations. Mr. Malcomson's mill was valued at 750*l.*, it was reduced on appeal to 402*l.* 4*s.* 7*d.* Mr. Grubb's mill was valued at 300*l.*, it has been reduced to 150*l.* The gas-works were valued at 300*l.* and reduced to 100*l.* Mr. Graham, in his evidence, explains the mode in which he made his valuations of those properties.

Houses let at 12*l.* they generally valued at 9*l.*

In respectable houses 15 per cent. under rents.

20 per cent. in small tenements.

Town valuationconsidered high as compared with rural.

Their valuation books submitted for inspection for two periods of 21 days each.

Valuators, to arrange differences between town and rural guardians, offered to consent to a reduction of 10 per cent.

CLONMEL RURAL PORTION.

We have compared the evidence given by the rural valuators on both occasions before Mr. Deasy and before us, and the only variance we find is, that to us they stated that a man holding 20 acres of ground, at the Poor Law valuation, could clothe his family with the same description of materials which are used by the peasantry of the country, and afford them meat twice a-week. To Mr. Deasy they stated, that they judged of the value of land by what it would be worth to a solvent tenant who would pay all his engagements and live by the land; they supposed him to have good bread and milk every day for himself, and to be able to pay priest and minister; they considered that less than 50 acres of the average land of this county, held at the Poor Law valuation, would not enable them to live in this way. The reason they give for adopting this standard is, that they never imagined that the Act of Parliament could mean that a tenant holding as much ground as he could cultivate—about 20 acres—should, if the farm was let at the Poor Law valuation, be obliged to live as the peasantry in this country frequently do, half the year on potatoes and salt, perhaps during the summer some milk; meat is seldom tasted but on feast days. In Mr. Keeffe's opinion the scale of valuation is such as would allow the tenant to live comfortably and no more—something better than the peasantry in this country live. He states that he looked over the valuation books, and, in his opinion, the valuation is fair, about 20 per cent. below the rack-rent. Mr. Keeffe states that for 30 years he had been engaged as tithe collector for all the electoral divisions in the Union but one. That portion of the Union comprised in the electoral division of St. Mary's was valued by Mr. Gordon, Mr. Markham, and himself, and on comparing their valuation with the Poor Law valuation he finds that they differ only by 26*l.* He states that he was agent over 15 or 16 properties in the Union, and at present receives about 10,000*l.* a-year in this way; he has become intimately acquainted with the quality and value of land, and when

Comparison of the evidence given by the rural valuators on both occasions.

Standard of valuation.

Their reasons for adopting it.

Mr. Keeff's opinion of the valuation.

Poor Law valuation compared with a tithe valuation.

* In the Appendix will also be found a summary of the valuation under the Paving and Lighting Act of the several streets named in Mr. Graham's book between Lower Johnson-street and Bagwell-street, being 76 pages of the book; also of the valuation of the same streets under the Poor Law. All those entries are taken from Mr. Graham's book.

any difference of opinion was expressed by members of the committee, he was appealed to for information,

Standard of value discussed by the committee.

The valuators state that the Act was frequently referred to by the committee for the purpose of ascertaining if the valuators had adopted the test prescribed by the Act. Some maintained that as the rents were paid the tenants should be considered solvent, the majority, however, were of opinion that the Poor Law valuation should give the tenant a fair and reasonable interest.

Valuators state that it would be impossible to make a valuation which would agree with the rents.

The valuators state that it would be impossible to make a valuation which would agree with the rents, for if the rental of one landlord were adopted as a standard the valuation would differ 30 per cent. from the rents obtained by another.

This they exemplify by the following instance, that although the Poor Law valuation is 80 per cent. below the rental of some estates, still it nearly agrees with recent lettings made of Lord Ormond, Sir R. H. George, and the Marquis of Waterford's properties. Lord Ormond's property was let according to a valuation made in 1838 by Mr. White.

The Poor Law valuation also agrees with the rents obtained for a property in the Union which was let under the courts: disinterested persons were appointed to value the property, and it was let according to their valuation.

Paucity of leases. Landlords unwilling to grant them.

The valuators state that there are not many leases in the Union, and that landlords are not generally disposed to grant them. In one instance an agent represented to the proprietor, that if he gave the tenants leases they would be induced to reclaim waste ground, and thus become comfortable. The landlord at first seemed inclined to grant them, but having consulted with others, he found that no landlord at present gave their tenants leases—this induced him to follow their example.

According to Mr. Mulchay the Poor Law valuation is 25 per cent. below the rents.

According to the evidence of Mr. Mulcahy, who is Lord Clonmel's agent, the Poor Law valuation is, on an average, 25 per cent. below the rents. He states that he took no steps to correct the valuation, as, unless all proprietors joined in such a measure, a high valuation of one property would increase the rate without benefit to the landlord.

Reasons for not appealing.

His opinion of what the standard should be.

Mr. Mulcahy considers "that the Poor Law valuation should not be made at a rack-rent —this he defines to be a rent which cannot be made out of land without deteriorating its quality, therefore could not be paid for any continuance—but that rent which a tenant could pay, and render up to his landlord the farm in at least as good a state as it was when he took it, is the standard of value the Poor Law valuator should adopt."

Mode of ascertaining value.

The rent he would ascertain in this way: suppose a tenant holding 20 acres should pay for the labour of cultivation at the ordinary rate of wages in the locality (considers the occupier a labourer), and that he should also pay for manure and other expenses attending a farm. Calculating the expenses on the above scale, he would deduct them from the average produce, and which he would estimate by the probable prices, and fix the rent accordingly. He considers that as the habits and conditions of families differ so widely, no standard of the mode in which tenants of this or a minor description should live could be laid down without great prejudice to the landlord.

W. JEFFCOTT.
JOHN NOLAN.

Inquiry held at Clonmel, 8th, 9th, and 10th April, 1841.

TABLES of £10 Electors Registered in the Year 1832, to December, 1840, whose Tenements appear by the Clerks of the Peace's Lists to be situated in the Union.

I.	Clonmel Union.			Registered £10 Electors of 1832, non-subsisting— Rated and Unrated.																
No.	Electoral Divisions.	Baronies.	Counties.	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.*, and not 10*l.*	10*l.*, and not 15*l.*	15*l.*, and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.*, and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.* and upwards.	Rated.	Unrated.	Rated and unrated.
1	Clonmel:—																			
	Borough of Clonmel	. . .	Tipperary .	4	3	5	3	9	2	9	3	11	7	3	2	4	1	14	80	262	342
	Rural part of ditto	. . .	Ditto.																		
2	Kilsheelan . . .	Iffa and Offa, East .	Ditto . . .	.	.	.	.	.	.	.	.	.	2	.	.	.	.	.	2	.	2
3	Temple Etny . .	Ditto	Ditto . . .	.	.	.	.	.	.	1	.	.	.	.	.	.	.	1	2	4	6
4	Lisronagh . . .	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3	3
5	Newchapel . . .	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3	3
6	Innisrolaghty . .	Ditto	Ditto.																		
7	Kilronan	Glenahiry . . .	Waterford .	3	1	1	1	.	1	1	.	.	.	1	.	.	.	2	10	4	14
8	St. Mary's . . .	Upperthird . . .	Ditto.																		
9	Killaloan . . .	Ditto	Ditto.																		
10	Rathgormack . .	Ditto	Ditto . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1	.	1
			Total . .	7	4	6	4	9	3	11	3	11	9	4	2	4	1	18	93	276	372

Tables—*continued.*

II. Clonmel Union.				Registered £10 Electors of 1833, to December, 1840, inclusive, subsisting—Rated and Unrated.																	
No.	Electoral Divisions.	Baronies.	Counties	Under 5*l.*	5*l.*, and not 6*l.*	6*l.*, and not 7*l.*	7*l.*, and not 8*l.*	8*l.*, and not 9*l.*	9*l.*, and not 10*l.*	10*l.*, and not 15*l.*	15*l.*, and not 20*l.*	20*l.*, and not 25*l.*	25*l.*, and not 30*l.*	30*l.*, and not 35*l.*	35*l.*, and not 40*l.*	40*l.*, and not 45*l.*	45*l.*, and not 50*l.*	50*l.* and upwards.	Traced.	Untraced.	Traced and untraced, subsisting.	Total of subsisting and non-subsisting 10*l.* Electors, traced and untraced.
1	Clonmel:—																				
	Borough of Clonmel		Tipperary	5	2	17	10	19	24	54	25	43	19	31	24	15	9	33	330	244	574	916
	Rural part of ditto		Ditto	.	.	.	.	.	.	.	.	.	.	.	.	2	1	3	6	11	17	17
2	Kilsheelan	Iffa and Offa, East	Ditto	.	.	.	.	.	.	.	.	.	.	1	.	.	.	1	2	11	13	15
3	Temple Etny	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1	1	2	8
4	Lisronagh	Ditto	Ditto	.	.	.	.	.	.	1	.	.	.	.	.	.	.	2	3	.	3	6
5	Newchapel	Ditto	Ditto	.	.	.	.	.	.	.	.	.	1	.	.	.	.	.	1	8	9	12
6	Innisrolaghty	Ditto	Ditto	.	.	.	.	.	.	.	.	.	.	.	.	.	.	4	4	.	4	4
7	Kilronan	Glenahiry	Waterford	.	.	2	.	.	.	1	1	5	1	1	.	.	.	.	11	2	13	28
8	St. Mary's	Upperthird	Ditto																			
9	Killaloan	Ditto	Ditto																			
10	Rathgormack	Ditto	Ditto	.	.	.	.	.	.	1	.	1	2	.	.	.	.	8	12	.	12	13
			Total	5	2	19	10	19	24	57	26	49	23	33	24	17	10	44	370	277	647	1019

III. Clonmel Union.				Estimated Extent in Statute Measure, as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Net Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Gross Annual Value as in Rate Book, of the Tenements of the rated 10*l.* Electors.			Area in Statute Acres of each Electoral Division.	Population in each Electoral Division, 1831.	Net Annual Value of the entire Occupiers rated in each Electoral Division.		
No.	Electoral Divisions.	Baronies.	Counties.	A.	R.	P.	£.	*s.*	*d.*	£.	*s.*	*d.*			£.	*s.*	*d.*
1	Clonmel:—																
	Borough of Clonmel		Tipperary	.	.		9441	9	0	11,453	7	1	13,733	16,140	26,463	13	10
	Rural part of ditto		Ditto	340	3	10	393	16	0	474	3	11½			12,121	13	3
2	Kilsheelan	Iffa and Offa, East	Ditto	184	2	18	189	16	0	250	14	6	10,785	1,389	4,468	18	0
3	Temple Etny	Ditto	Ditto	230	2	15	214	18	6	263	17	0	2,377	1,437	2,911	12	4
4	Lisronagh	Ditto	Ditto	391	3	16	412	6	0	492	9	9	3,615	1,378	3,604	1	0
5	Newchapel	Ditto	Ditto	35	2	22	26	4	0	*	.	.	4,749	2,085	6,330	4	0
6	Innisrolaghty	Ditto	Ditto	314	3	26	425	19	0	531	4	2	8,993	3,015	11,695	15	0
7	Kilronan	Glenahiry	Waterford	793	0	31	556	11	3	876	6	3	27,202	5,170	9,297	16	6
8	St. Mary's	Upperthird	Ditto	.	.		.	.		.	.		5,221	3,387	6,038	19	6
9	Killaloan	Ditto	Ditto	.	.		.	.		.	.		4,099	841	1,550	17	5
10	Rathgormack	Ditto	Ditto	1341	2	38¾	902	6	5	1,109	2	7	8,099	2,252	5,816	9	1½
			Total	3640	1	16¾	13,149	6	2	15,451	5	3½	88,873	37,094	90,229	19	11½

* The gross value of this Tenement not given in Rate Book.

TABLE showing the Number of Acres held by the Registered £10 Electors who are rated in this Union.

IV. Clonmel Union.				Number of Holdings under 5 Acres.	5 Acres and under 10.	10 Acres and under 15.	15 Acres and under 20.	20 Acres and under 30.	30 Acres and under 40.	40 Acres and under 50.	50 Acres and upwards.	Total in each Electoral Division.
No.	Electoral Divisions.	Baronies.	Counties.									
1	Clonmel (Town of)		Tipperary.									
	Rural parts of ditto		Ditto	. .	. .	. .	. .	. .	1	1	4	6
2	Kilsheelan	Iffa and Offa, East	Ditto	. .	. .	. .	. .	. .	3	. .	1	4
3	Temple Etny	Ditto	Ditto	. .	. .	. .	. .	1	. .	. .	2	3
4	Lisronagh	Ditto	Ditto	. .	. .	1	. .	. .	. .	. .	2	3
5	Newchapel	Ditto	Ditto	. .	. .	. .	. .	. .	1	. .	. .	1
6	Innisrolaghty	Ditto	Ditto	. .	. .	. .	. .	1	. .	. .	3	4
7	Kilronan	Glenahiry	Waterford	5	. .	3	. .	2	2	4	6	22
8	St. Mary's	Upperthird	Ditto.									
9	Killaloan	Ditto	Ditto.									
10	Rathgormack	Ditto	Ditto	. .	. .	. .	. .	1	. .	3	9	13
			Total	5	. .	4	. .	5	7	8	27	56

RATHDRUM UNION.

REPORT.

Rathdrum.

Report.

Extent and Population.

The Union of Rathdrum, which is all in the county of Wicklow, was declared on the 25th September, 1839.* It lies in the baronies of Arklow, Ballinacor (north and south) and Newcastle, extending over an area of 207,358* statute acres, and contains, according to the census of 1831, a population of 51,689 inhabitants.* It consists of 12 electoral divisions; the number of guardians is 40, of whom 10 are ex-officio and 30 elected.

Mr. Johnston, Valuator; his qualifications.

The valuation of the Union was undertaken by Mr. Edward Johnston, a resident valuator and surveyor, and also a landholder within the Union. He had previously surveyed and valued a considerable portion of the land for the proprietors, having been the surveyor and valuator usually employed by the Earl of Meath, Lord Wicklow, and Mr. Gunn Cunningham, and having occasionally surveyed for Lord Fitzwilliam. This appointment was made by the Guardians, after considering his tender, and those of several other persons who had sent in proposals for the valuation of the Union.

To aid him in his valuation, he employed three assistants, locally acquainted with the Union. These he kept with himself for a short period, till they had become acquainted with the scale on which he wished the valuation made. He then sent them to value separately, and occasionally afterwards inspected their books, to ascertain that the same scale was preserved throughout.

Valuation below the letting value.

In stating the character of his valuation, Mr. Johnston observed, "that he intended to make it 10 per cent. under the letting value, and now that it is completed, he thinks it is 10 per cent. below the rents reserved on recent lettings generally, and that some rents in the Union are considerably more than 10 per cent. over."

The small holdings, Mr. Johnston says, are valued higher in proportion than the large ones in this Union, the competition for that class of holdings having been taken into account in estimating their value.

Revising Committee.

A number of Committees were appointed in this Union to revise the valuation from time to time as the valuator should hand it in. These Committees were composed of the elected Guardians of the several divisions under revision, together with the Chairman of the Board and the *ex officio* Guardians resident or possessing property within any of the electoral divisions, for the revision of which the Committee was appointed. These Committees do not appear to have made any considerable number of alterations in the valuation as handed in by the valuator; in eight out of the 12 electoral divisions, of which the Union consists, it appears from entries in the Minute-book that the valuation, as handed in by the valuator, was satisfactory to the Committees of Revision. There is no means of ascertaining in this Union the relation which the Poor Law Valuation bears to the rents actually paid, except in some instances on Mr. Gunn Cunningham's estate, furnished by Mr. Mahony. It will be seen on referring to Colonel Acton's evidence (App.), that he considers it unlikely that landlords would be disposed to give information on this subject, and the valuators do not think it necessary for their purpose to ascertain any rents.

Beneficial Interest.

The beneficial interest, using that term to express the net profit, after paying every expense necessary to raise the produce, rent, and taxes, &c., amounts to 12*l.* 18*s.* on the class of farms valued at 5*l.* in this Union. The calculation was gone into with great care by Messrs. Johnston and Manning, and the details have been preserved, and appear in Mr. Johnston's evidence in the Appendix. Colonel Acton not only expressed his opinion that the estimate was a moderate one, but also said that Messrs. Johnston and Manning were highly competent to make the calculation correctly.

The number of occupiers in the Union, registered as 10*l.* parliamentary electors, whose rating I was enabled to ascertain, is 288, and (288) classified according to amount of Poor Law value, the result is as follows:—

Total number of £10 Electors traced in Rate-book.	Number of £10 Electors valued.					
	Under £10.	Under £9.	Under £8.	Under £7.	Under £6.	Under £5.
288	10	8	8	7	6	5

The classification of the 10*l.* electors, according to extent and holdings, will be as follows:—

* Sixth Annual Report of Poor Law Commissioners, App. C. No. 1, p. 265.

Rathdrum.

REPORT.

Acreage of £10 Electors.

Total Number of £10 Electors traced.	Number holding							
	Under 5 Acres.	5 Acres, and not 10 Acres.	10 Acres, and not 20 Acres.	20 Acres, and not 30 Acres.	30 Acres, and not 40 Acres.	40 Acres, and not 50 Acres.	50 Acres, and not 100 Acres.	100 Acres, and upwards.
288	20	10	13	22	39	32	104	48

Rent and Rating of Occupiers.

By the kindness of Mr. Mahony, who is one of the trustees, I have procured the rental of the estates of R. Gunn Cunningham, Esq., of which the gross rental exceeds 15,000*l.* per annum (*Vide* Evidence of Mr. Mahony, Appendix). Of these I have been enabled to compare the valuation with the extent in 277 instances, and the result is as follows:—

		Number of the preceding who hold						
		Under 5 Acres.	5 Acres and not 10 Acres.	10 Acres and not 15 Acres.	15 Acres and not 20 Acres.	20 Acres and not 30 Acres.	30 Acres and not 40 Acres.	40 Acres and upwards.
Total Number of Occupiers whose separate rating was ascertained.	277	71	38	31	25	27	23	62
Of whom there are rated at Under £5	56	47	6	..	2	..	..	1
£5 and not 10	50	6	21	11	10	..	2	..
10 ,, 15	33	5	4	10	5	6	1	2
15 ,, 20	25	4	3	2	3	7	2	4
20 ,, 30	28	4	2	2	1	2	6	11
30 ,, 40	27	4	..	5	1	5	3	9
40 and upwards.	58	1	2	1	3	7	9	35

Unfortunately a large proportion of the tenements above classified are either rented jointly, and so afford no comparison with the separate valuations, or they are held under leases for lives renewable for ever, in which case the rent has not been stated. In 112 instances out of the above 277 I have compared the valuation with the rent, and the result is as follows:—

		Of whom there pay Rents amounting to						
		Under £5	£5 and not £10	£10 and not £15	£15 and not £20	£20 and not £30	£30 and not £40	£40 and upwards.
Total Number of Occupiers whose separate rent and rating was ascertained.	112	10	20	14	13	22	15	18
Of whom there are rated at Under £5	6	4	2	..	..	..	..	..
5 and not 10	26	6	14	3	2	1	..	..
10 ,, 15	12	..	2	7	1	2	..	..
15 ,, 20	14	..	1	4	5	4	..	..
20 ,, 30	17	..	1	..	4	9	3	..
30 ,, 40	13	..	..	..	..	4	5	4
40 and upwards	24	..	..	..	1	2	7	14

Total Number of Tenements, whose separate Rent and Rating ascertained, of which the Valuation exceeds the Rent.	Number of Instances in which the Excess of the Valuation above the Rent, is—										
	Under £1.	£1 & under £2.	£2 & under £3.	£3 & under £4.	£4 & under £5.	£5 & under £6.	£6 & under £7.	£7 & under £8.	£8 & under £9.	£9 & under £10.	£10 and upwards.
65	12	7	8	7	3	5	4	2	1	2	14

There is a growing practice in the Union of Rathdrum not to give leases to the holders of small tenements; it is not traceable so far as could be ascertained to any political causes, but arises from a feeling on the part of landlords, that it is desirable to have the means of getting rid of that class of persons if necessary—having them, as one witness termed it, "near the door."

WM. P. LEATHEM.

Inquiry held at Rathdrum on the 23rd and 24th of April, 1841.